Avitar Associates of New England, Inc.
Municipal Services Company

WARNER, NH

2025 FULL REVALUATION

April 1, 2025

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

Manual Index

INTRODUCTION

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

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

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

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

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

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

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

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

adjustments for the severity of the feature affecting value in his or her opinion and then consistently apply that condition.

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

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

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

A. CERTIFICATION

B. CONTRACT & SCOPE OF WORK

C. PERSONNEL & QUALIFICATIONS

D. DATA COLLECTION

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Cyclical Update Report is hereby provided to the Town of Warner for an effective date of new values of 4/1/2025.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is $666,298,524.

Signature: _____ **Date:** 10-8-25

RESUME' OF SUPERVISOR OR SIGNOR

Loren J. Martin

Experience:

2005 - Present **Director Assessing Operations, Avitar Associates, Chichester, NH**

Oversee Assessing Staff of +/- 15 Employees
Day-to-Day Operations, Budgeting/Planning, Court Preparation & Defense
Oversee all facets of revaluation work/schedules & staff, with work in over 70 communities across the State. Contract Assessor/Administrator to Misc. Communities in NH
Extensive Work with CAMA System, Training on the CAMA System and Misc. Report Writing, Microsoft Office Products and Seagate Crystal Reports
Administer State Statutes, Integration with Tax Collector & Billing Systems/Warrant Processing
Abatement Requests, Building Permit Work - New Construction & Pickup Work
Sales Analysis & Sales Verification, CAMA Calibration and Modeling
DRA Sales Ratio Study & Integration with States Mosaic System
Exemptions, Credits, Current Use & Land Use Change Tax and Excavation

9/03 – 2005 **Assessor & District Manager, Avitar Associates of NE, Inc. Chichester, NH**
9/01 – 9/03 **Real Estate Supervisor/District Manager, Nyberg, Purvis & Associates, Inc, Acton, ME**
8/96 – 8/01 **Field Assistant Assessor, Town of Merrimack, Merrimack, NH**
12/93 – 7/97 **Data Collector/Data Entry, Patriot Properties, Inc., Lynn, MA**

Education:
AS in Business Administration, University of New Hampshire
Notre Dame College, Manchester, NH - Core College Work
Maine Central Institute, Pittsfield, ME - Class of 1988, College Prep Courses
IAAO Course 101 – Appraisal Principles
IAAO Course 102 – Income Approach to Value
IAAO Course 300 – Mass Appraisal
IAAO Course 311 – Real Property Modeling Concepts
IAAO Course 332 – Modeling Concepts
IAAO Course 333 – Residential Model Building
IAAO Course 400 – Assessment Administration
IAAO Course 452 – Fundamentals of Assessment Ratio Studies
IAAO Course 804 – An Introduction to the Income Approach
IAAO Forum 911 – Valuation of Contaminated Properties
IAAO Forum 932 – Restructuring Income & Expense Statements
IAAO Forum 950 – International Property Measurement Standards: Residential Buildings
NH State Statutes/2010 Update Class/2016 Update Class/2020 Update class
Workshop 151 Uniform Standards of Professional Appraisal Practice (USPAP)
Workshop 171 – Standards of Professional Practice and Ethics 2020
2010 USPAP Update/2016 USPAP Update/2021 USPAP Update
2013 Statistics, Modeling & Finance
DRA Exemption & Credit Workshop
2017 Solar PV Valuation
2020 Hard Road to Travel – Legal Presentation/Class

Authored:
"Solar Energy – Consideration of a Warrant Article"
"Assessment Versus Market Value"

Professional Designations or Affiliations:
Certified NH Assessor #129, 11/7/00
State of NH Dept of Revenue, Certified Property Assessor Supervisor
NHAAO – NH Association of Assessing Officials, President 2018
NRAAO – Northeast Regional Association of Assessing Officials, Vice President 2021
IAAO – International Association of Assessing Officials, Member 00019310
ASB – Assessing Standards Board, Current Member, 10/15 through Current
Boscawen NH Planning Board member 8/20 through current
Expert Witness NH Board of Tax & Land Appeals
Expert Witness in Belknap County
Expert Witness in Merrimack County
Expert Witness in Rockingham County

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

LOREN J. MARTIN

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

DRA-Certified Property Assessor Supervisor

Which shall remain valid until December 31, 2026
Given this day of December 21, 2021

James P. Gerry, Director

Chad T. Roberge

Experience:

2014 – Present **Assessor Supervisor, Avitar Associates of NE, Inc., Chichester, NH**
Oversee subordinate staff, act as town assessor in numerous communities, ie, Kensington, Madbury, South Hampton, Effingham, Rollinsford, Chichester, Farmington, Madison, and East Kingston aiding the town with their MS-1, yield tax, land use change tax, deed review, analyze sales properties and assist with the equalization process and defend property values before the BTLA and/or Superior Court. Work on town wide updates (sales survey, CAMA module calibration and testing, informal hearings, etc.) 2023 updates include Chichester, Kensington, South Hampton, Hampton Falls, & Middleton.

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

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

2005 - 2009 **Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH**
Collection of data for the purposes of property taxation, data processing, etc.

2000-2004 (Summers) **Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH**
Collection of data for the purposes of property taxation, data processing, etc.

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

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

NEW HAMPSHIRE
OPLC
Office of Professional Licensure and Certification

State of New Hampshire

OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION

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: 12/31/2025

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

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Full Revaluation 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.

Warner, 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 Warner
1.2 Address of Municipality:	5 East Main Street, P.O. Box 265
	Warner, NH 03276
1.3 Contact Email:	administrator@warnernh.gov
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone Number:	(603) 456-2298
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. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 2 times during the course of the project.

2.4 Confidentiality.

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

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

2.5 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of **$205,296** dollars, in manner and form as follows:

2.5.1 Payment shall be made in equal monthly installments of **$17,108** 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

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 all properties and if the attempt is unsuccessful, the Company shall:

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

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

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

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

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

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

3.3 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 prior to the notification to taxpayers of preliminary values. All preliminary analysis, field cards, reports, etc. are work products and are the property of the Company and not provided to taxpayers. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP compliant mass appraisal report.

3.4 Final Comparison

3.4.1 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.

3.5 Final Field Review

3.5.1 When computations of the data obtained from the inspection have been completed a final field review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, in the field to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

3.6 Value Notification & Informal Reviews.

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

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

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

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

3.7 Completion of Work:

3.7.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before **10/1/2025** with assessments as of **4/1/2025**.

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

3.7.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to the General Assessing Contractor. The Company shall provide the municipality with a full set of property record cards (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 or their designee in the use of the manual so that they will have an understanding of the appraisal process being utilized. Upon completion of the revaluation/update, the Company shall deliver one electronic copy and one hard copy of the report to the Municipal Assessing Officials and one copy to the DRA.

3.7.5 Property Record Cards in Hard Copy; 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 – Not included as valued by another

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, the services of an expert may be required and the charge shall be $2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

6. APPEAL - PROCEDURE NOTIFICATION.

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

7. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

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

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

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

8. INDEMNIFICATION AND INSURANCE

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

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

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

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

8.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of $1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be

forwarded to the Department of Revenue Administration before starting any work.

8.3.3 The Company shall maintain certificates of insurance 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 **1,980** 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

- **Utility valuations not included as valued by Sansoucy**
- **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 $205,296 ***Total Number of Parcels 1,980***

In the presence of:

Witness

Municipality of: Warner, N.H.

By: _____

_____ 10-18-24

_____ 10-18-24

Board of Selectmen

Date: 10/16/24

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: 11-4-2024

****Bond Required by Town Please Check One & Sign Below: Yes** ☐ **No** ☒*
Additional Cost of $8,225
New Total, If Bond Required $213,521

_____
Witness

By: _____

_____

_____
Warner, Board of Selectmen

Date: _____

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
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

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

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
DM	Dan Martin	Assessor Assistant	Certified Assessor Assistant
RW	Robert Weeks	Assessor Assistant	Certified Assessor Assistant

Certifications can be verified online at NH Office of Professional Licensure & Certification website at nh.gov/licenseverification/search (Profession - Assessors).

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection

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

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

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

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

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

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

DATA COLLECTION FORM SAMPLE, (DCF)

DATA COLLECTION FIELD DOCUMENT

MAP:	LOT:	SUBLOT:	CARD #	OF
OWNER				
PROP LOC #		STREET		

LISTING HISTORY

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
STANDNG SEAM		LINO OR SIM	A2-AVG +20
TAR/GRAVEL		MIN PLYWD	A3-AVG +30
WD SHINGLE		PARQUET	A4-EXC
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
DÉCOR 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:	

Rev 6/21

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

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

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

History

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

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

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

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

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Commercial & Industrial (C/I) Properties

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

LISTING THE PROPERTY

Building Site & Land Topography Description

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

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

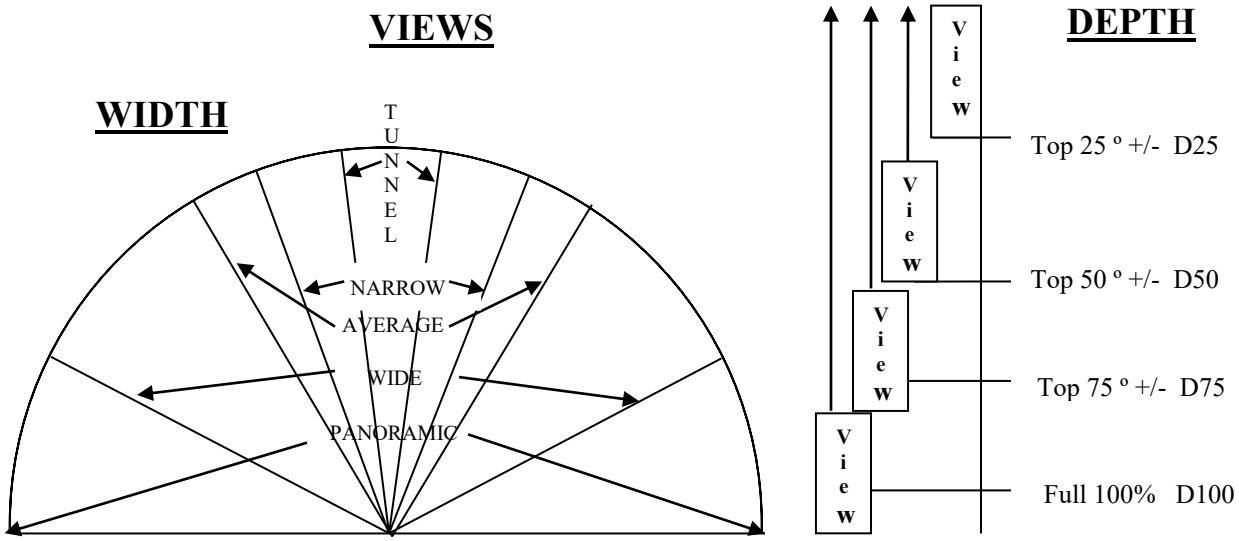
Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which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

Steep — Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

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

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

Road — Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

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

DISTANCE

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

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

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

Story Height Explanation (See Story Height Examples)

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

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

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

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

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

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

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

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

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

TQF* 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.

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

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

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

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

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

Notes:

1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.

2.) Basements - Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn and coded on the sketch. If basement areas are estimated, a note should be made of this estimate in the remarks section.

3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.

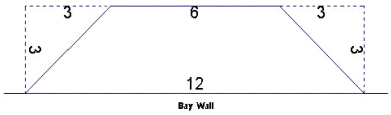
4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.

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

Bay or Bow Window

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

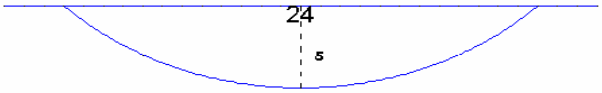
Only needed if different from other side



How to measure and sketch a bay window:

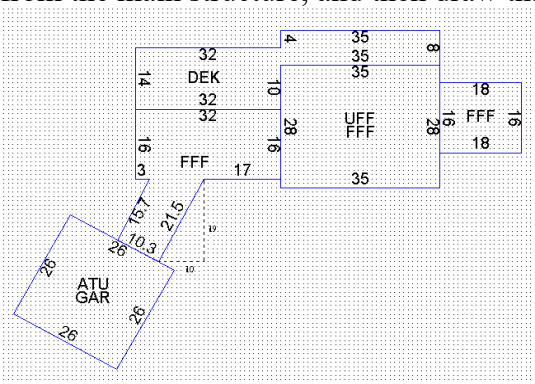
1.) Classify the bay window according to its appropriate story height.
2.) Check for basement area under the bay window upon listing.
3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

ABOVE AVERAGE: Siding not otherwise described and reflecting better than average quality Vinyl shakes are denoted as above average.

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

ASBESTOS SHINGLE: Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940 - 1960's.

ASPHALT: Asphalt composition shingle, usually on modest housing.

AVERAGE: Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.

BELOW AVERAGE: Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.

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

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

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

CEDAR OR REDWOOD: Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.

CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.

CLAPBOARD: Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.

CONCRETE/CINDER: Concrete or cinderblock siding.

DECORATIVE BLOCK: Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.

LOGS: Logs that are not simulated log.

MASONITE: Composite pressboard/fiberboard, if not maintained will show areas of rot. In some systems may be noted as below average.

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

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

PREFAB WOOD PANEL: A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.

PRE-FINISHED METAL: Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.

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

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

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

VINYL SIDING: Clapboards made of vinyl with various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.

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

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.

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

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

HIP: A roof that rises by inclined planes from all four sides of the house to one common ridge or point.

IRREGULAR: Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

MANSARD: Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.

SALTBOX: Essentially the same as a gable roof, but one of the two slopes is much longer than the other.

SHED ROOF: Single direction sloping.

ROOF COVER

ASBESTOS: Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.

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

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

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

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

METAL/TIN: Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.

PREFAB METAL: Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.

ROLLED COMPOSITION:
Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low/flat pitch roofs.

RUBBER MEMBRANE: A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.

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

STANDING SEAM: Heavy gauge metal roofing that "stands up" at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.

TAR/GRAVEL: A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.

WOOD SHINGLES: Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.

INTERIOR WALLS

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

DRYWALL: A rigid sandwich of plaster and paper.

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

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".

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

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

HEATING FUEL

ELECTRIC: Baseboards or geothermal.

GAS: LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

OIL: May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.

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

WOOD/COAL: Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).

HEATING TYPE

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

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

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

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, ie 25%, 50%, 75% or 100%.

HOT WATER: Forced hot water through baseboards.

NONE: No heat.

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

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

STEAM: Radiators.

INTERIOR FLOORING

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.

CARPET: Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.

CONCRETE: Concrete slab usually commercial or industrial.

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

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

LAMINATE/VINYL: A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.

LINOLEUM: Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

PARQUET FLOORING: Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.

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

VCT: Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

***Commercial Baths**

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

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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

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

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

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

EXTRA FEATURES & OUTBUILDINGS (XFOB)

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

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

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

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

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

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

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

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

SOLAR PANELS

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

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

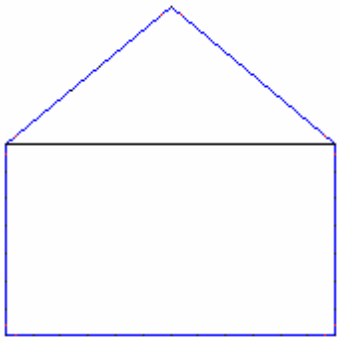
It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

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

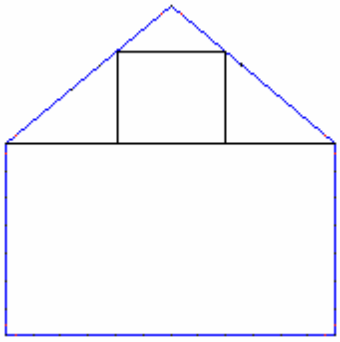
1. Childs playhouse
2. Tree houses
3. Ice or Bob houses
4. Bulkheads - metal doors covering the entrance to the basement
5. Dog houses
6. Fire escape platforms
7. Handicap ramps
8. Metal storage boxes (or trailer bodies) on residential property
9. Outhouses

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

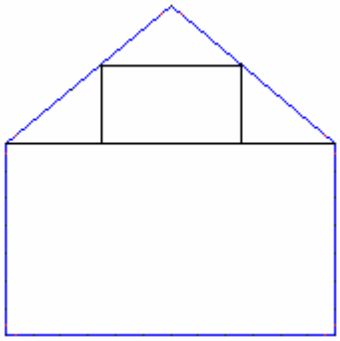
STORY HEIGHT EXAMPLES



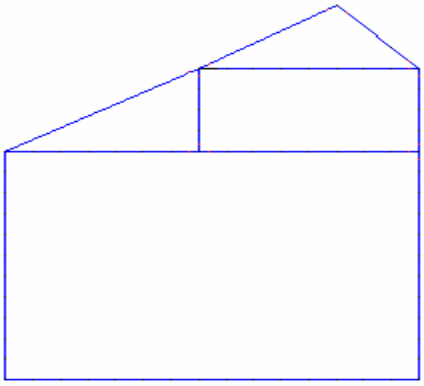
1 STORY FRAME
Ranch - Camp or comparable structures. No second floor or attic space.



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

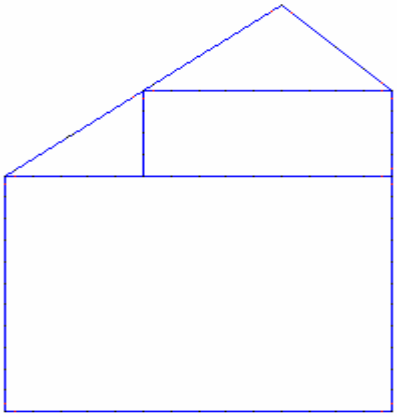


Example A

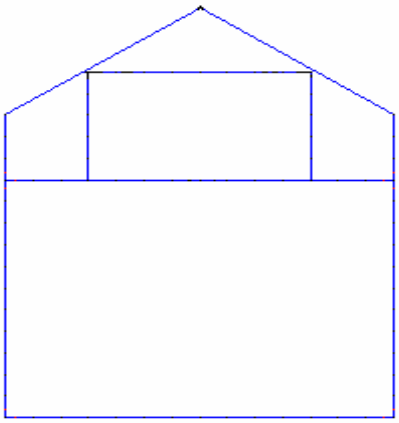


Example B

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

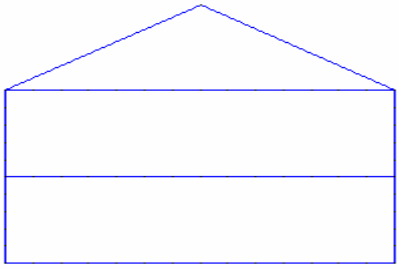


Example A

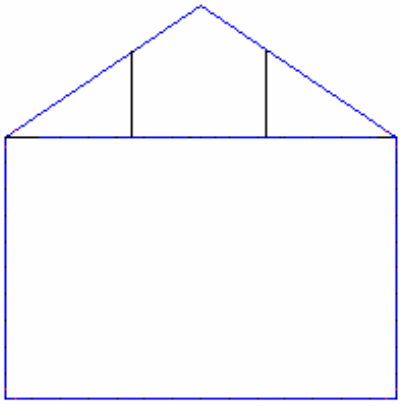


Example B

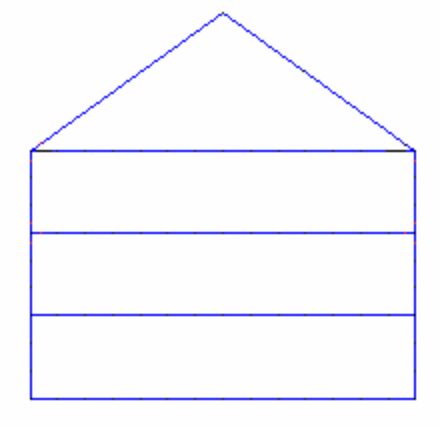
1-3/4 STORY FRAME
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.
See Example A & B Left



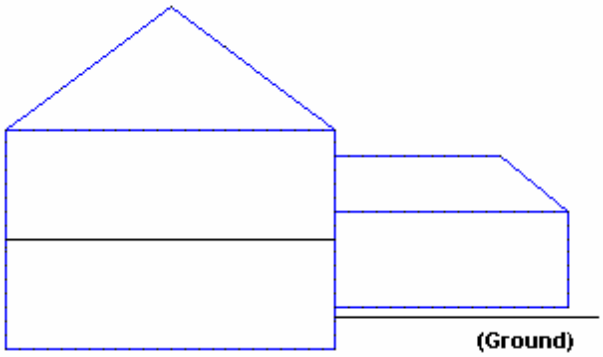
2 STORY FRAME
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



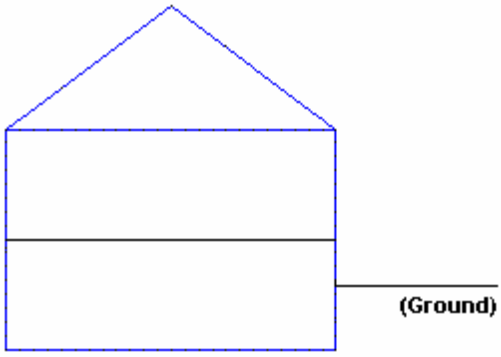
2 STORY FRAME & ATTIC
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.



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



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

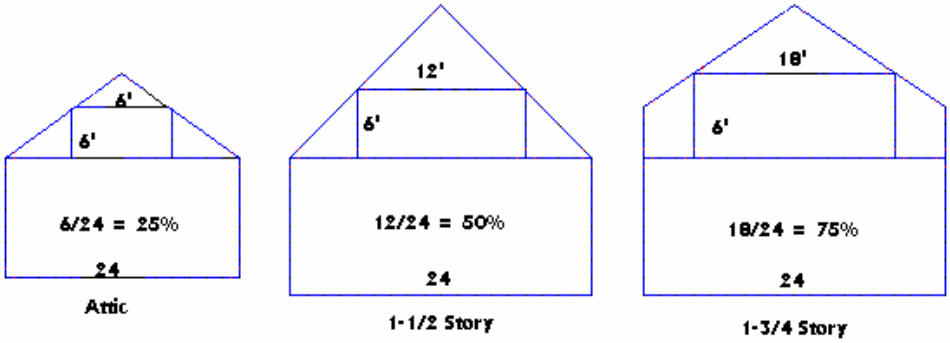


SPLIT ENTRY - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

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

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

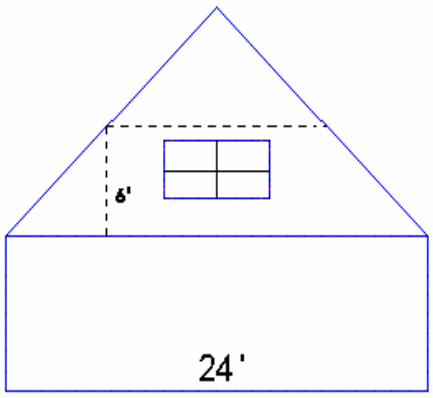
Example: Method 1



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

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

Example: Method 2



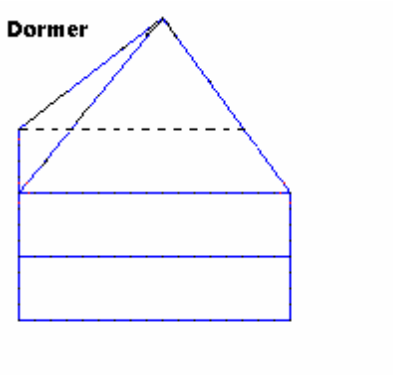
Computation:
6 x2 = 12 (12' total non livable space)
24-12=12 (12' total living space)
12/24 = 50% = Half Story

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

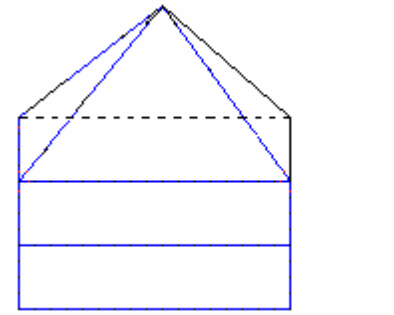
Dormers

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

EXAMPLES:



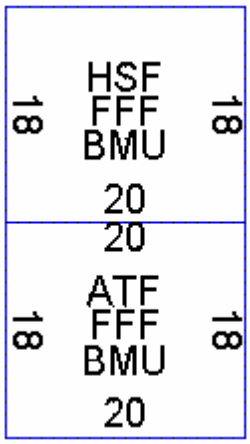
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

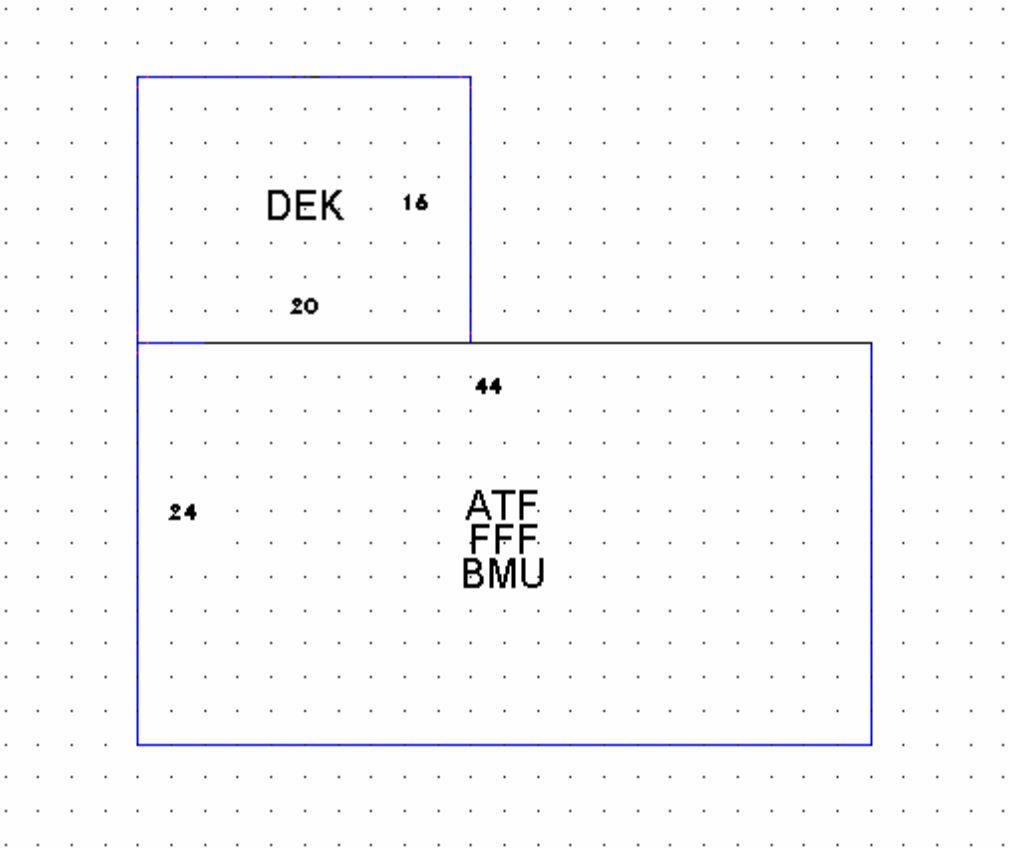


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

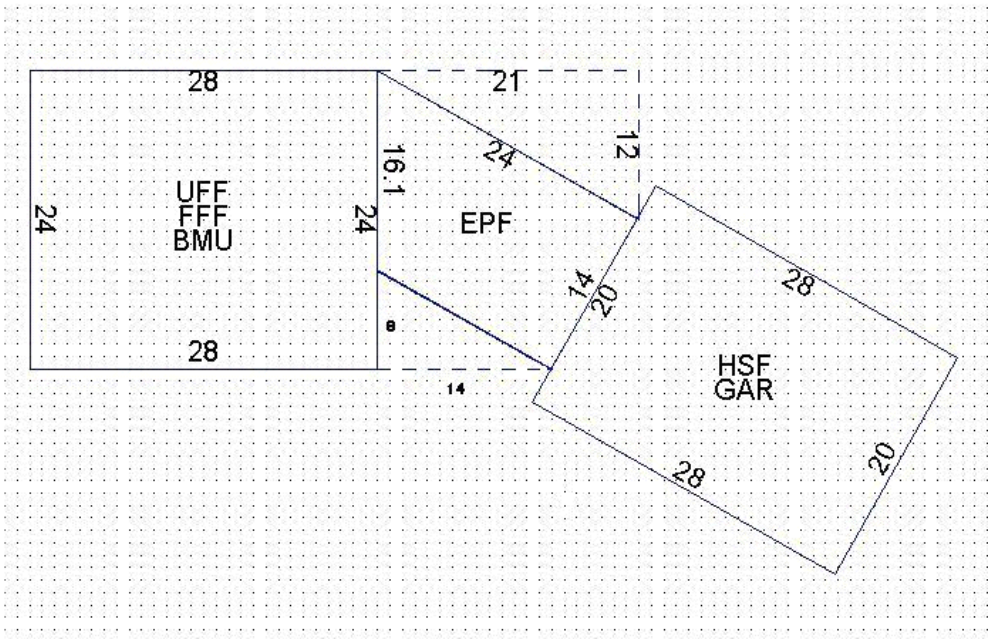
Represents dormer addition ⬅





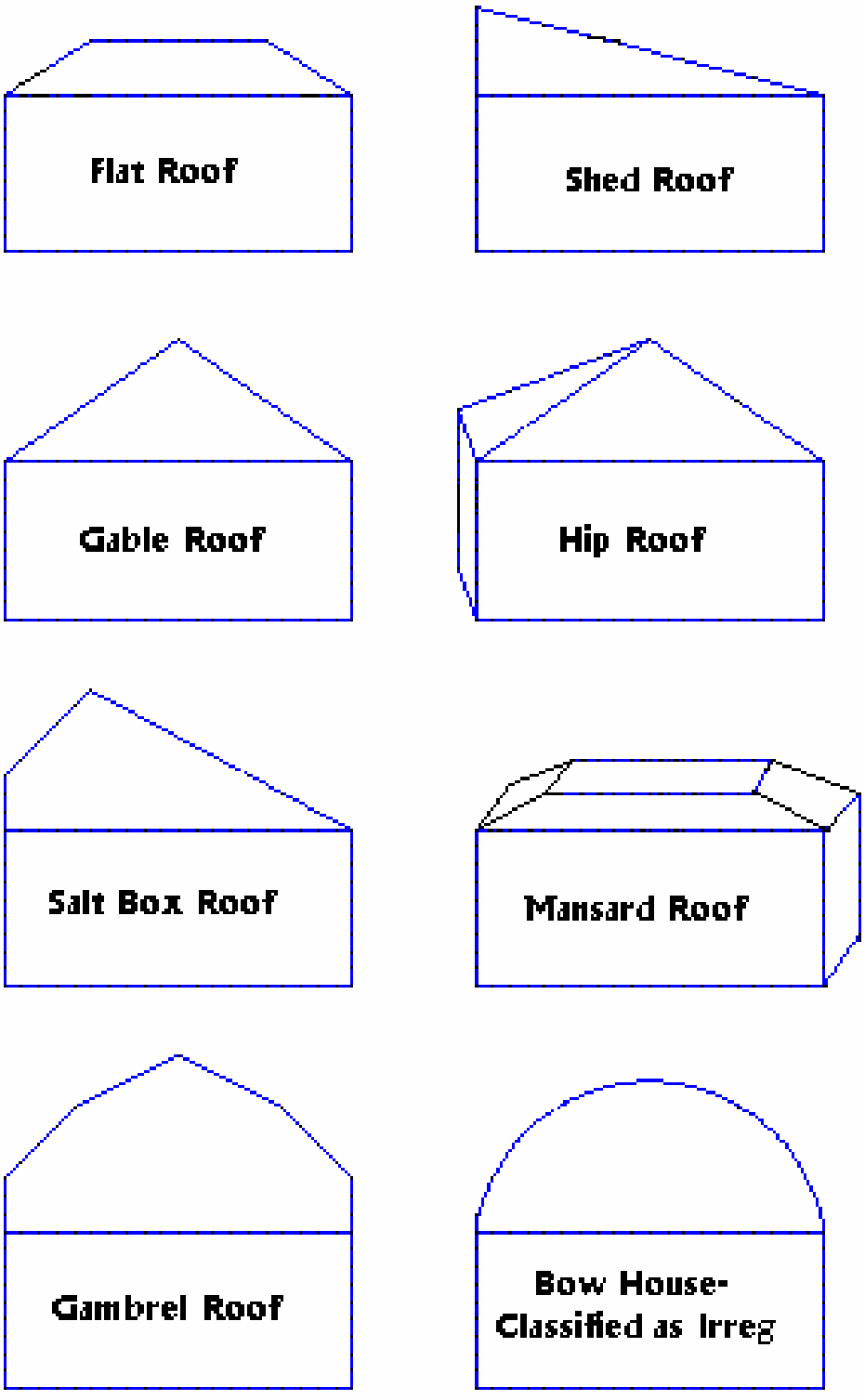
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

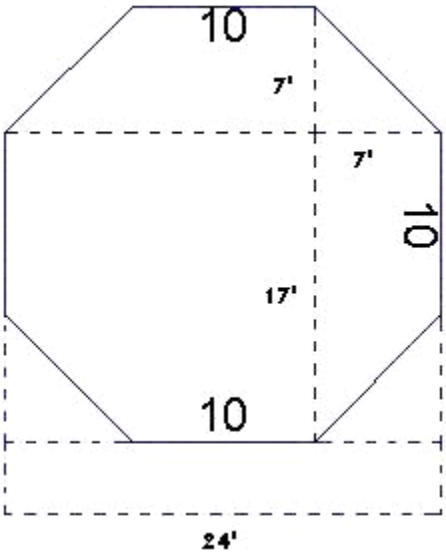
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES


Flat Roof
Shed Roof
Gable Roof
Hip Roof
Salt Box Roof
Mansard Roof
Gambrel Roof
Bow House-
Classified as Irreg



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

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

SECTION 2

PRIOR DRA
GENERAL STATISTICS

Prior Sales Analysis Information

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

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

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 NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

Ratio Study Year 2024

Overall Median Assessment to Sales Ratio:	**54.9**
Coefficient of Dispersion:	**20.6**
Price Related Differential:	**1.05**

	Ratio	COD
Residential Land Only Sales:	**N/A**	**N/A**
Residential Improved Sales:	**55.2**	**19.7**
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 HIGHEST & BEST USE

B. ZONING

C. TOWN PARCEL BREAKDOWN

D. TIME TRENDING

E. NEIGHBORHOOD CLASSIFICATION

F. BASIC MASS APPRAISAL PROCESS

G. ASSUMPTIONS, THEORIES & LIMITING FACTORS

A. Three Approaches to Value

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

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

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

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

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

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

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

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

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

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

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

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

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

MARKET MODIFIED COST APPROACH TO VALUE

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

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

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

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

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

THE SALES DATA

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

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

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

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

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

HIGHEST & BEST USE

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

> Individual property highest and best use analysis is not appropriate for mass appraisal.
>
> "Highest & best use," has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.
>
> It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest & best use, it shall be noted on the individual assessment record card.

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

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

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

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

B. Zoning

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

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

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

TOWN OF WARNER
P.O. Box 269, 5 East Main Street
Warner, New Hampshire 03278-0059
Land Use Office: (603)456-2298 ex. 7
Email: landuse@warnernh.gov

Minimum Lot Size, Frontage and Setback Requirements

Below is a chart of the minimum lot size, frontage and setback requirements specific to each district. This information was taken from the Zoning Ordinances. If you don't know your district, please reference the zoning map (https://warner.nh.us/tow/downloads/zoning/2015_Zoning_Map.pdf) or contact the Assessing Department via email and request a property card for your address (assessing@warnernh.gov). Contact the Land Use Administrator for questions or follow-up. Thank you.

INDIVIDUAL DISTRICTS

R1 – Village Residential District (Article V)

Requirements	Public Sewer/Water	Without
Minimum Building Area	0.459 acres	0.918 acres
Minimum Frontage (on road)	100 feet	150 feet
Yard Setbacks		
Setback from Abutter's Property Line	15 feet	
Setback Requirement from ROW or Front Lot Line	30 feet	
Minimum Shoreland Frontage	n/a	

R2 – Medium Density Residential District (Article VI)

Requirements	Public Sewer/Water	Without
Minimum Building Area	0.918 acres	2 acres
Minimum Frontage (on road)	120 feet	200 feet
Yard Setbacks		
Setback from Abutter's Property Line	25 feet	
Setback Requirement from ROW or Front Lot Line	40 feet	
Minimum Shoreland Frontage	100 feet	

R3 – Low Density Residential District (Article VII)

Requirements	
Minimum Building Area	3 acres
Minimum Frontage (on road)	250 feet
Yard Setbacks	
Setback from Abutter's Property Line	40 feet
Setback Requirement from ROW or Front Lot Line	50 feet
Minimum Shoreland Frontage	100 feet

Land Use Administration

Updated: June 1, 2023

OC-1 – Open Conservation District (Article VIII)

Requirements	
Minimum Building Area	5 acres
Minimum Frontage (on road)	300 feet
Yard Setbacks	
Setback from Abutter's Property Line	50 feet
Setback Requirement from ROW or Front Lot Line	50 feet
Minimum Shoreland Frontage	200 feet

OR-1 – Open Recreation District (Article IX)

Requirements	
Minimum Building Area	5 acres
Minimum Frontage (on road)	500 feet
Yard Setbacks	
Setback from Abutter's Property Line	100 feet
Setback Requirement from ROW or Front Lot Line	50 feet
Minimum Shoreland Frontage	200 feet

B1 – Business District (Article X)

Requirements	
Minimum Building Area	0.229 acres
Minimum Frontage (on road)	100 feet
Yard Setbacks	
Setback from Abutter's Property Line	15 feet
Setback Requirement from ROW or Front Lot Line	30 feet

C-1 – Commercial District (Article XI)

Requirements	
Minimum Building Area	0.918 acres
Minimum Frontage (on road)	200 feet
Yard Setbacks	
Setback from Abutter's Property Line	25 feet
Setback Requirement from ROW or Front Lot Line	40 feet

COMPARISON OF ALL DISTRICTS

Minimum Buildable Area Requirements

R1		R2		R3	OC-1	OR-1	B1	C-1
Public S/W	***With-out***	**Public S/W**	***With-out***					
0.459 acres	0.918 acres	0.918 acres	2 acres	3 acres	5 acres	5 acres	0.229 acres	0.918 acres

Minimum Frontage (on the road)

R1		R2		R3	OC-1	OR-1	B1	C-1
Public S/W	***With-out***	**Public S/W**	***With-out***					
100 feet	150 feet	120 feet	200 feet	250 feet	300 feet	500 feet	100 feet	200 feet

Yard Setback Requirements

Setback from **Abutter's Property Line**

R1	R2	R3	OC-1	OR-1	B1	C-1
15 feet	25 feet	40 feet	50 feet	100 feet	15 feet	25 feet

Setback Requirement from **ROW or Front Lot Line**

R1	R2	R3	OC-1	OR-1	B1	C-1
30 feet	40 feet	50 feet	50 feet	50 feet	30 feet	40 feet

Minimum Shoreland Frontage

	R2	R3	OC-1	OR-1		
	100 feet	100 feet	200 feet	200 feet		

Land Use Administration

Updated: June 1, 2023

C. Town Parcel Breakdown

Warner Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	197	$ 16,733,200
RESIDENTIAL LAND ONLY WITH CURRENT USE:	343	$ 5,941,911
RESIDENTIAL LAND & BUILDING (not including current use): Median: $ 432,700	800	$ 352,592,516
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	223	$ 123,842,311
MANUFACTURED HOUSING ON OWN LAND:	49	$ 12,483,217
MANUFACTURED HOUSING ON LAND OF ANOTHER:	68	$ 4,111,400
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	66	$ 38,356,400
COMMERCIAL/INDUST. LAND ONLY (not including current use):	17	$ 4,996,900
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	61	$ 74,760,400
COMMERCIAL/INDUST. WITH CURRENT USE:	6	$ 17,524,869
UTILITY:	8	$ 14,955,400
TOTAL TAXABLE:	1838	$ 666,298,524
TOTAL EXEMPT/NONTAXABLE:	132	$ 40,463,100
TOTAL NUMBER OF PARCELS:	1970	
(TOTAL NUMBER OF CARDS):	2074	
PROPERTIES WITH VIEWS (included above):	126	
PROPERTIES WITH WATER FRONTAGE (included above):	303	
DRA CERTIFICATION YEAR:	2025	

D. Time Trending

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

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

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

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenue's sales ratio studies for 2023, 2024, and 2025, and an analysis of three paired sales or properties that sold twice.

Sales Analysis Results	Year	Median Ratio	Year	Median Ratio
	2023	51.80%	2024	53.69%
	2024	53.69%	2025	52.10%

To determine the trend factor for 2024 using the sales analysis, we took the difference between the 2023 and 2024 ratios (-1.89), divided that number by the 2023 ratio of 51.80% which resulted in a negative trend factor of 3.69% or - .304 % per month.

To determine the trend factor for 2025 using the sales analysis, we took the difference between the 2024 and 2025 ratios (.0159), divided that number by the 2024 ratio of 2.96%, which resulted in a positive trend factor of 2.96% or + .2475% per month.

The average of this analysis suggests a negative .0285 per month trend.

DRA Equalization Ratio Study

Year	Median Ratio
2023	59.5 %
2024	54.9 %

To determine the trend factor for 2024 using the DRA figures, we took the difference between the 2023 and 2024 ratios (.046), divided that number by the 2023 ratio of 59.5%, which resulted in a positive trend factor of 7.73% or + .644% per month.

We also analyzed 2025 qualified sales through 4/1/2025; however, as this analysis reflected only a portion of 2025, the DRA ratio for the entire year doesn't exist.

This analysis suggests a positive .644% (rounded) per month trend.

In addition, we completed a paired sales study which represents a trend from 2021 through 2025.

Sale	Map/Lot	Sale #1 Date/Price	Sale #2 Date/Price	Percent Change	Mos. Between Sale	% Per Month
1.	3-94	1/23 $650,000	1/24 $700,000	7.69%	12	.64
2.	3-68-1	6/24 $258,000	1/25 $280,000	8.53%	7	1.22
3.	3-65	11/21 $332,000	5/25 $410,000	23.49	42	.559

The average of this analysis suggests a positive .806% per month trend and a median of .64% per month.

Conclusion

We generally place the greatest weight on the paired sales, which indicates an average of .806/mo. and a median of .64%/mo. The DRA analysis indicates .644%/month and had sufficient sales. Less reliance is placed on the Avitar sales analysis as the data was converted from another CAMA system and Avitar had not qualified all of the older sales. As such, we have concluded that .644%/month is the best indicator and will be applied to all sales older than 4/1/2025.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common and has no adjustment factor

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

While the supervisor is analyzing and developing neighborhoods and local values, building data collectors, approved by New Hampshire Department of Revenue Administration (NH DRA) are going parcel by parcel, door to door measuring all buildings and attempting to complete an interior inspection of each principal building to collect the needed physical data, age and condition of the building unless this process has been completed in a cyclical manner over the years preceding the year of the valuation update.

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

1. It is assumed that all land can be developed unless obvious wetlands or town documentation stating otherwise. As such, lots smaller than the zone minimum will be considered developable, assuming they are grandfathered.

2. Current use classification is provided by the town and assumed accurate.

3. The use of the property is assumed its highest and best use, unless stated differently on the property record card. Highest and best use analysis was not done for each property.

4. When interior inspections can not be timely made or are refused, the interior data will be estimated based on similar homes, as accurately as possible, assuming good quality finish. If measurements are refused, the building measurement and interior will be estimated from the road.

5. The land acreage and shape are taken from the Town's maps and assumed accurate and name and address data is provided by the town and assumed accurate.

Theories

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

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

Limiting Factors

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

SECTION 4

CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

THE POINT SYSTEM - An Industry Standard

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

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

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

POINTS

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

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

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

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material. The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.
Bedroom & Bathroom Data	While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.

Sample Calculation

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

Example Listing Data

EXTERIOR WALLS		
Prefab Wood Panels	= 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

Bedroom = 3 # Bathrooms = 1.5

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

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

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

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

TOTAL STRUCTURAL POINTS INDEX = 97

QUALITY ADJUSTMENT FACTORS

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

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

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

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%
Excellent + 40	180%
Excellent + 60	200%

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

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

SIZE ADJUSTMENT FACTORS

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

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

STORY HEIGHT ADJUSTMENTS

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

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

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

Adjusted Base Rate Calculation

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

FINAL BUILDING VALUE COMPUTATIONS

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

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372
Depreciated Bldg. Value =		**93,528**
	- OR -	
Building Value	=	129,900
% Condition Good	=	x 72%
Depreciated Bldg. Value =		**93,528**

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

Therefore, the indicated building value = $93,500

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

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

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

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at $1,500 per acre

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

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

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

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

$13,000 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, as follows (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).

LAND VALUATION — **LAST REVALUATION: 2024**

Zone: MEDIUM RES-SEWR **Minimum Acreage:** 1.00 **Minimum Frontage:** 100 **Site:** GOOD **Driveway:** CONCRETE **Road:** DIRT/GRAVEL

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	1.000 ac	120,000	D	90	105	95	100	100 -- LEVEL	100	107,700	0	N	107,700	RBL/2 HOMES
1F RES WTRFRNT	1.960 ac	x 7,500	X	100				95 -- MILD	100	14,000	0	N	14,000	
WINNISQUAM	122.000 wf	BEACH &/ORLANDSCAPED, MAIN BODY W						100 -- LEVEL TO G	100	746,300	0		746,300	122'WF
	2.960 ac									868,000			**868,000**	

See Section 9.C Land Tables for town specific water bodies.

Water Body Frontage Foot Factors

Water Body Name	Base Value	Frontage Feet	Factor
SILVER LAKE	$ 160,000		
		1 ft.	40
		10 ft.	75
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	120
		500 ft.	125
WINNIPESAUKEE RIVER	$ 25,000		
		1 ft.	40
		10 ft.	75
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	120
		500 ft.	125
WINNISQUAM	$ 460,000		
		1 ft.	45
		10 ft.	75
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	120
		500 ft.	125

Water Frontage Access

Code	Description	Factor
AVG	AVERAGE WF LOT	100
BCH	BEACH &/ORLANDSCAP	125
BOAT	BOAT LAUNCH	110
ENC	ENCUMBERED	60
GRS	GRASSY	110
ISL	ISLAND/ACC	75
ISLB	ISLAND/ACC/BCH/LNDS	100
NAT	NATURAL	90
REC	RECREATIONAL LOT	40
RET	RETAINING WALL	110
SHD	SHARED WTR/BEACH A	90
RECB	SILVER LK REC/BCHLO	75
SMB	SMALL BEACH	105
UND	UND/NATURAL	60
W/A	WATER/BEACH ACCESS	50
WDY	WEEDY	80

Water Frontage Location

Code	Description	Factor
CHAN	CHANNEL	80
COV	COVE	90
MAIN	MAIN	100
MAINV	MAIN BODY W/ VU	125
PEN	PENNISULA/PRIV/VU	105
RIVER	RIVER	100
WA VU	WATER ACCESS WITH V	102

Water Frontage Topography

Code	Description	Factor
GRS	GRASSY FAIRLY LEVEL	110
AVG	LEVEL TO GRADUAL	100
MILD	MILD SLOPE/NATURAL	95
MOD	MODERATE SLOPE 2 W	85
ROLL	ROLLING SLOPE/NAT	90
SEV	SEVERE SLOPE/NAT	50
STP	STEEP SLOPE/NAT	75

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

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/V; 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	

MUNICIPAL SOFTWARE BY AVITAR

ANDOVER ASSESSING OFFICE

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**

LAND VALUATION (11)

LAST REVALUATION: 2024

Zone: AR RURAL\AGRIC **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **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	225.000 wf	GRASSY, MAIN WATER BODY						85 -- MODERATE S	50	249,600	0		0	WF DTW
	53.130 ac									707,000			**283,292**	

VIEW See 1.D.
WF See 1.D

PROPERTY RECORD CARD - FRONT

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

1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.

2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.

3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.

4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.

5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.

6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.

7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.

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

9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in *Section 9C*.), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest $100. Also, included is a brief notes section for each extra feature item listed.

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

11) **LAND VALUATION** - This area provides all the information necessary for land valuation.
Zone - Displays the land pricing table description, which is usually the same as the zones in town.

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

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

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

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

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

Land Type - Refers to specific codes used to classify land use 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

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

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

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

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

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

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

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

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

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

Ad Valorem - Market value.

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

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

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

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

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

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

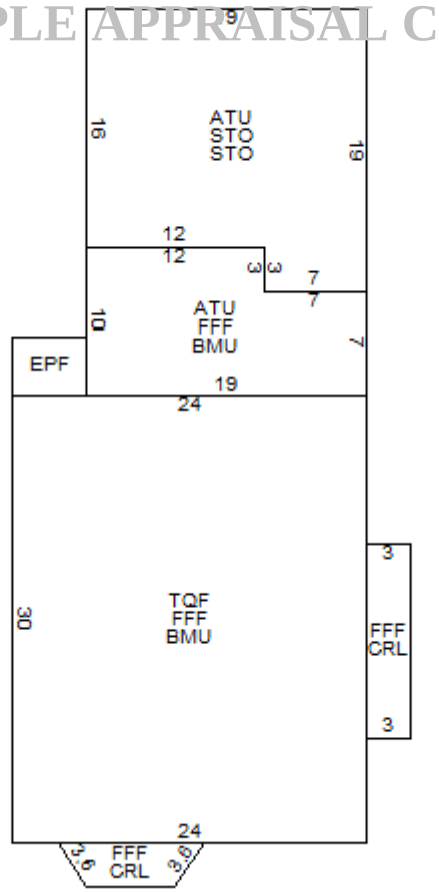
PERMITS (5)

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**

(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**

PROPERTY RECORD CARD - BACK

1) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.

2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.

3) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.

4) **BUILDING DETAILS** - The title bar displays the story height, building style and year built.

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

5) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.

6) **BUILDING SKETCH** - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.

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

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

8) **BASE YEAR BUILDING VALUATION** - Is calculated by multiplying the total effective area by the Building Adjusted Base Rate, displayed just above and to the right of the sketch. This represents the undepreciated value of the structure, or rather the cost to replace the structure with a similar structure at the time the assessment was made, based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

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

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

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

Building Market Cost New	=$227,000
Total Depreciation = 21%	x .79 (100% - 21%=79% or .79)
	$179,330

Rounded to $179,300 = Building Assessment

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

SAMPLE - INTERIOR INSPECTION NOTICE

Town of Anytown
P.O. Box 123
Anytown, NH 03123

DOW, JOHN & JANE DOW
FAMILY TRUST 123 MAIN
STREET ANYTOWN, NH 03123

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

INTERIOR INSPECTIONS - October 23, 2024

Dear Property Owner:

The ***Town of Anytown*** has contracted Avitar Associates of New England, Inc. to perform a data verification process. Annually, properties are chosen, and the data is verified for accuracy. This process helps to maintain an accurate database and will help maintain fair and equitable assessments. A representative previously visited your property and measured the exterior of the structures to verify the accuracy of the data. On the day of your scheduled appointment, a representative from Avitar will arrive at your property location between the times selected. The actual interior inspection will typically only take 15 minutes, but we will have several inspections scheduled for the same time block. Therefore, please know that you must be available at your property during the entire 2-hour timeframe. Please note that this is not required by law but does ensure your data is accurately listed.

At this time, Avitar is scheduling appointments for ***INTERIOR INSPECTIONS*** to verify the data listed on your property record card is accurate, i.e., number of bedrooms/baths and to determine the overall condition and is very important for an accurate and equitable assessment. This appointment scheduling is for an interior inspection at your property location, no phone appointments are currently available for your town. ***PLEASE SCHEDULE YOUR APPOINTMENT ASAP,*** as you will not be able to make an appointment after **4:00 PM on November 1, 2024**. The appointments are being scheduled for the following dates (additional days may be added, if needed):

- **Monday, November 4, 2024 between 8AM-4PM**
- **Tuesday, November 5, 2024 between 8AM-4PM**
- **Monday, November 6, 2024 between 8AM-4PM**

To schedule an interior inspection appointment, go to our website at **www.avitarassociates.com/inspections.** Select ***TOWN OF ANYTOWN*** and then select an appointment timeframe (2-hour blocks). **For example: If you choose 8:00 am, you must be there from 8:00 am to 10:00 am.** Once you make an appointment, you will receive a confirmation email. If you do not have access to the internet and no one else is available to assist you, contact the **Anytown Town Office/Hall at 603-123-4567** and they can log on to 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 & number and Avitar will try to contact you during the next scheduled visit.

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

SAMPLE - PRELIMINARY NOTICE

Town of Anytown
P.O. Box 123
Anytown, NH 03123

DOW, JOHN & JANE
DOW FAMILY TRUST
123 MAIN STREET
ANYTOWN, NH 03123

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

NOTICE OF PRELIMINARY ASSESSMENT VALUES - JULY 25, 2025

Dear Property Owner:

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

To view your property record card online, go to **avitarassociates.com** and select **Online Data, Subscription Information (Assessment Data - Review Online)**. Click **Subscriber** option with **Username: townofanytown** and **Password: anytowntwn**. The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. The Online Data at this website will only be available for 60 days to review your property record card. **The informal review phone appointments will only be available during the date & times listed below, additional days may be added, if needed.** There will be no in person meetings, only phone appointments with the number you provide upon scheduling your appointment.

- **Monday, August 11, 2025 between 8AM-4PM**
- **Tuesday, August 12, 2025 between 8AM-4PM**
- **Wednesday, August 13, 2025 between 8AM-4PM**

If you feel an error exists and would like to schedule a **PHONE APPOINTMENT** to review your assessment or to contact us with specific questions, please go to our website at **avitarassociates.com/appointments**. Select Town of Andover and select a day & time you will be available to receive a phone call. **Please schedule your appointment as soon as possible and no later than 4:00 PM on Friday, August 8, 2025, to ensure you are afforded the opportunity for review, as no appointments will be scheduled after that date**. If you DO NOT want an appointment and would like to submit questions, scroll to the bottom of the webpage, fill in the information and submit your questions and someone will respond as soon as possible. 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**.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. As the total value of the Town has increased an approximate 50%, the tax rate will drop proportionally, barring any significant changes in spending voted in at Town & School district meetings. **The newly established values will be implemented on the December bill.** We appreciate your patience and thank you for your cooperation.

Land Value: $ 283,292 Buildings/Features: $ 217,600 Total Parcel Value: $ 500,892

SAMPLE - SECOND NOTICE OF VALUE

Town of Anytown
P.O. Box 123
Anytown, NH 03123

DOW, JOHN & JANE DOW
FAMILY TRUST
123 MAIN STREET
ANYTOWN, NH 03123

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

September 20, 2025

Dear Property Owner:

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

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

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall. As provided under RSA 76:16, you have the right to apply in writing to the selectmen or assessors for an abatement of taxes assessed 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.

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: $ 102,100 Buildings/Features: $ 301,200 Total Parcel Value: $ 403,300

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

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

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

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

A. DATE RANGE OF SALES & EFFECTIVE DATE OF NEW VALUE

B. QUALIFIED & UNQUALIFIED SALES REPORT

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

Effective date of this revaluation is 4/1/2025.

Sales that occurred between 10/1/24 and 8/4/25 were used in the final analysis. Sales after 4/1/25 may not have been visited for verification.

A total of 41 qualified sales were used in the final analysis/testing.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

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

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

SH=Story Height

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

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

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

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

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.855	00018 00032 00000000	03	14.00	R1	F		$ 240,000	$ 205,100 06/24/2025	V	Q	VANWAGNER, FLORENCE	$ 2,470
0.921	00011 00031 00000000	03	6.60	R1	E	RSA C 1,768	$ 461,000	$ 424,400 07/10/2025	I	Q	DORJETS, ALEXANDER & F	$ 240,830
0.921	00014 00028 00000005	02	2.10	R1	G	RSA D 2,175	$ 600,000	$ 552,600 12/06/2024	I	Q	STEVENS LIVING TRUST	$ 281,850
0.934	00007 00026 00000001	02	1.60	R1	F	MHD A 1,252	$ 430,000	$ 401,700 06/24/2025	I	Q	CHENARD, SIERRA M	$ 196,260
0.956	00015 00011 00000001	03	15.16	R1	E	RSA C 4,596	$ 1,168,000	$ 1,116,900 06/11/2025	I	Q	HEATON, JOHN F	$ 533,920
0.961	00003 00070 00000000	02	1.44	R1	E	RSA C 2,866	$ 599,933	$ 576,400 07/25/2025	I	Q	PATSFIELD, BRIAN & EIL	$ 289,670
0.967	00031 00054 00000000	06	0.30	CI	E	CRT C 3,814	$ 599,000	$ 579,400 06/06/2025	I	Q	ONE EAST MAIN LLC	$ 321,330
0.971	00032 00038 00000000	01	0.55	R1	F	RSA B 1,732	$ 422,000	$ 409,800 05/12/2025	I	Q	KITTREDGE, CAROLINE FU	$ 252,180
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,534	$ 682,900 06/05/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,533	$ 682,900 05/28/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.975	00037 00011 00000000	02	1.25	R1	F	RSA E 4,528	$ 795,000	$ 774,900 07/01/2025	I	Q	GONEAU, PATRICIA M FAM	$ 346,210
0.978	00006 00052 00000000	03	10.60	R1	F	RSA C 2,990	$ 755,000	$ 738,200 08/01/2025	I	Q	MCCLURE, MARTHA	$ 368,570
0.985	00010 00074 00000000	03	12.08	R1	E	RSA C 2,563	$ 655,000	$ 645,200 05/15/2025	I	Q	DUBREUIL, TAMMY A	$ 253,890
0.986	00011 00037 00000000	03	3.00	R1	F	RSA B 3,203	$ 529,000	$ 521,600 06/16/2025	I	Q	SERVICE, WALTER C	$ 256,560
0.988	00003 00079 00000000	02	0.49	R1W	E	RSA C 2,274	$ 401,000	$ 396,100 06/30/2025	I	Q	WORMALD, JONNA M	$ 227,380
1.000	00003 00065 00000000	02	0.10	R2	E	RSA E 2,960	$ 410,000	$ 410,100 05/08/2025	I	Q	MOODY PROPERTY MANAGEM	$ 244,910
1.003	00031 00017 00000000	01	0.33	R2	E	RSA C 2,630	$ 475,000	$ 476,600 01/22/2025	I	Q	CHALOUX, DANIEL L	$ 229,740
1.006	00010 00030 000002-5	03	4.12	CUUH	F		$ 118,534	$ 119,200 06/03/2025	V	Q	CROZER, GEORGE K V	$ 330
1.007	00003 00068 00000001	02	0.00	R1	E	RCT A 1,357	$ 280,000	$ 282,000 01/21/2025	I	Q	TORRES ORTIZ, EVA M.	$ 180,650
1.007	00029 00008 00000000	01	2.40	R1	E	RSA E 2,924	$ 475,000	$ 478,400 10/23/2024	I	Q	JOHNSTON, DAVID A	$ 247,330

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.011	00003 00039 00000003 NO EVIDENCE OF MARKETING PROPERTY WAS FOUND ANYW	07	4.61	CI	E	CEW A 1,395	$ 400,000	$ 404,200 03/13/2025	I	Q	NICHOLSON HOLDINGS, LL	$ 379,220
1.012	00030 00034 00000000	01	4.00	R1	E	RSA F 4,311	$ 625,000	$ 632,300 04/14/2025	I	Q	JOHNSON, CHERYL	$ 298,690
1.015	00010 00080 00000000	02	0.77	R1	F	RSA E 1,967	$ 435,000	$ 441,500 12/17/2024	I	Q	LEFEBVRE FAMILY REALTY	$ 207,150
1.015	00028 00021 00000000	02	0.09	R1W	E	RSA B 948	$ 284,900	$ 289,300 08/01/2025	I	Q	BERTHEL, MAUREEN M	$ 106,480
1.022	00017 00004 00000006	02	2.59	R1	F	RSA D 3,017	$ 613,333	$ 626,900 01/03/2025	I	Q	IRON ARMS CORP	$ 216,430
1.025	00003 00068 00000002	02	0.00	R1	E	RCT A 1,357	$ 266,000	$ 272,700 01/21/2025	I	Q	SANDLIN, JONATHAN S	$ 180,650
1.026	00018 00025 00000000	03	14.00	CUUH	F		$ 200,000	$ 205,100 08/04/2025	V	Q	BELL, WALTER & LORRAIN	$ 1,060
1.027	00017 00003 00000002	02	2.30	R1	F	MHD A 1,176	$ 331,000	$ 340,000 10/23/2024	I	Q	JONES, ADREA LEIGH	$ 97,530
1.032	00037 00013 00000000 SOLD WITH 37-12, ASSESSMENT IS FOR BOTH	02	1.80	R1	F	RSA D 3,055	$ 550,000	**$ 567,600** 02/19/2025	I	Q	PROULX FAMILY REVOCABL	$ 291,730
1.056	00025 00004 00000000	02	0.63	R1	E	RSA B 943	$ 245,000	$ 258,700 02/03/2025	I	Q	GREER, ROBERT W REVOC	$ 136,430
1.059	00003 00095 00000004	02	2.10	R1	F	RSA A 1,885	$ 499,933	$ 529,200 12/16/2024	I	Q	KNIGHT BROTHERS DEVELO	$ 50,150
1.061	00011 00046 00000000	03	2.50	R1	F	RSA A 2,234	$ 430,000	$ 456,200 02/20/2025	I	Q	HOLT, CHARLES AND DEBO	$ 267,670
1.061	00003 00095 00000003	02	3.44	R1	F	RSA A 2,015	$ 490,000	$ 520,100 01/31/2025	I	Q	KNIGHT BROTHERS DEVELO	$ 52,160
1.065	00014 00028 00000006	02	5.20	R1	G	RSA A 2,342	$ 535,000	$ 569,600 10/31/2024	I	Q	SIMARD, ANTHONY R	$ 240,720
1.069	00031 00011 00000000	06	1.85	R1	E	RSA E 5,195	$ 852,000	$ 910,450 06/26/2025	I	Q	CHAMBERLAIN, DUSTIN &	$ 419,705
1.078	00020 00005 000001-3	04	11.40	CUUW	F		$ 200,000	$ 215,500 10/22/2024	V	Q	SWEENEY, ALAINA	$ 1,670
1.094	00003 00015 00000001	02	6.00	R1	F	RSA A 2,008	$ 475,000	$ 519,500 10/23/2024	I	Q	SEU CREW HOME BUILDERS	$ 977
1.110	00031 00037 00000000	01	0.40	R1	F	RSA A 1,577	$ 340,000	$ 377,300 10/29/2024	I	Q	CAILLER, ARTHUR L	$ 249,470
1.110	00003 00092 00000000	02	1.00	R1	F	RSA A 1,521	$ 315,000	$ 349,700 04/14/2025	I	Q	ALLEN, C. RICHARD & MI	$ 188,690
1.112	00009 00034 00000000	05	45.00	CUUW	E		$ 185,000	$ 205,800 01/22/2025	V	Q	ROY, BRIAN	$ 3,010

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.263	00014 00029 000001-8	02	1.60	R1	G	RSA	D 2,604	$ 425,000	$ 536,600 02/21/2025	I	Q	 TEITELBAUM, DANIEL & N	 $ 321,530

Ratio	Map Lot Sub / Sale Note	Zone	Acres	LC	NC	BR SH / Eff. Area	Sale Price	Assessment / Sale Date	I	Q	Unqualified Description / Grantor	Prior Year Assessment
0.020	00037 00012 00000000 SOLD WITH 37-13	02	0.59	R1	F		$ 550,000	$ 10,900 02/19/2025	V	U	MPC-CAN SELL SEPRTLY PROULX FAMILY REVOCABL	$ 13,950
0.159	00010 00082 00000000 SOLD WITH 10-71	02	0.30	CUUO	E		$ 470,000	$ 74,700 12/23/2024	V	U	MPC-CAN SELL SEPRTLY PIROSO, ALAN R	$ 20
0.998	ON-08 00006 00002SIL NOTIFICATION CAME FROM LATVIAN LUTHERAN CHURCH	05	0.00	R1	E	RSA A 555	$ 60,000	$ 59,900 10/23/2024	I	U	QUICK SALE ANSONS, ARNIS	$ 39,930
1.031	00017 00004 00000006	02	2.59	R1	F	RSA D 3,017	$ 608,000	$ 626,900 05/27/2025	I	U	QUICK RESALE DALIN, JOAN ELIZABETH	$ 216,430
1.067	00010 00071 00000000	02	13.10	R2	E	RSA A 1,554	$ 470,000	$ 501,600 12/23/2024	I	U	IMPROVED AFTER SALE PIROSO, ALAN R	$ 228,910
1.150	00014 00023 00000000	02	1.92	R1	F	RSA B 1,543	$ 240,000	$ 275,900 10/21/2024	I	U	IMPROVED AFTER SALE KRUG, GREGORY J	$ 147,330
1.186	00009 00013 00000000	02	5.00	R1	F	RSA A 1,160	$ 249,000	$ 295,400 10/31/2024	I	U	IMPROVED AFTER SALE BOLOGNA, ANTHONY & JUD	$ 161,500
1.236	00010 00091 00000000 NO EVIDENCE OF MARKETING FOUND ANYWHERE, APPEARS	01	8.84	CUUW	E		$ 75,000	$ 92,700 08/15/2025	V	U	QUICK SALE CARROLL, DAVID & LAURE	$ 700
1.272	00037 00004 00000000 NO EVIDENCE OF MARKETING FOUND ANYWHERE ONLINE	02	0.96	R1	F	RSA C 2,190	$ 320,000	$ 406,900 10/28/2024	I	U	QUICK SALE PACKARD, JOAN & GEORGE	$ 180,000
1.282	00010 00097 00000003 SHORT SALE REQUIRING 3RD PARTY APPROVAL	01	1.27	R1	E	RSA A 1,682	$ 330,000	$ 423,100 01/21/2025	I	U	PRE-FORECLSR SALE SAMPO, MICHAEL A REVOC	$ 240,090
1.322	00003 00029 00000000	02	12.30	R1W	F	RSA C 3,514	$ 650,000	$ 859,500 06/04/2025	I	U	FAMILY/RELAT GRNTR/E XENAKIS, MARK W	$ 401,370
1.908	00006 00037 00000000	03	11.50	R1	F	RSA B 1,379	$ 200,000	$ 381,600 07/10/2025	I	U	ESTATE SALE/FDCY COV BLISS, SUSAN	$ 212,700
2.109	ON-03 00024 00014PLE NO EVIDENCE OF MARKETING FOUND ANYWHERE	02	0.00	R1	E	MHS A 857	$ 40,533	$ 85,500 01/07/2025	I	U	LNDLRD/TENANT SALE PLEASANT LAKE ESTATES	$ 28,190
2.147	00034 00021 00000000	01	0.89	R1	E	RSA B 1,365	$ 165,000	$ 354,200 02/04/2025	I	U	LNDLRD/TENANT SALE O'NEILL, RUTH T.	$ 207,820
2.716	00017 00018 00000000 NO EVIDENCE OF MARKETING FOUND ANYWHERE, SOLD TO	02	1.70	R1	E		$ 45,000	$ 122,200 04/25/2025	V	U	ABUTTER SALE ABBONDANZA, JOSEPH	$ 41,230
2.955	00002 00011 00000000 NO EVIDENCE OF MARKETING FOUND ANYWHERE	05	12.00	CUUH	B		$ 20,000	$ 59,100 12/11/2024	V	U	QUICK SALE GEORGE, RICHARD M. 202	$ 410
3.527	00018 00037 00000000	03	128.68	CI	F	COF A 38,013	$ 3,500,000	$ 12,343,200 01/31/2025	I	U	BUSIN AFFIL GRNTR/E CATHOLIC ORDER OF FORE	$ 5,665,830
3.780	ON-08 00006 00051RIG BILL OF SALE	05	0.00	R1	E	RSA A 535	$ 10,000	$ 37,800 06/11/2025	I	U	QUICK SALE FOGELS, INA	$ 24,200
3.854	ON-03 00024 007-1PLP PLEASANT POND COOPERATIVE TOOK THE PROPERTY FOR B	02	0.00	R1	E	MHS A 539	$ 10,534	$ 40,600 07/15/2025	I	U	LNDLRD/TENANT SALE PLEASANT POND COOPERAT	$ 9,270
4.012	ON-03 00024 00019PLE	02	0.00	R1	E	MHS A 550	$ 13,534	$ 54,300 08/12/2025	I	U	LNDLRD/TENANT SALE PLEASANT LAKE ESTATES	$ 6,740

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
3,800.000	ON-08 00006 00023BAL NOTICE FROM LATVIAN CHURCH CAMP.	05	0.00	R1	E	MRV A 228	$ 1	$ 3,800 07/02/2025	I	U	QUICK SALE POLITIS, IRENA	$ 3,680
9,300.000	00022 00015 00000000	05	1.04	R1	F		$ 1	$ 9,300 08/05/2025	V	U	FAMILY/RELAT GRNTR/E SOCIETY FOR THE PROTEC	$ 1,560
9,700.000	00022 00018 00000000	05	0.89	R1	F		$ 1	$ 9,700 08/05/2025	V	U	FAMILY/RELAT GRNTR/E SOCIETY FOR THE PROTEC	$ 1,340
23,500.000	00003 00102 00000000	04	3.50	CUWL	X		$ 1	$ 23,500 05/16/2025	V	U	FAMILY/RELAT GRNTR/E PERSECHINO, JOSEPH	$ 80
35,300.000	00016 00080 00000000 ONE TRUST TO ANOTHER FAMILY TRUST	04	22.75	CUUW	X		$ 1	$ 35,300 11/15/2024	V	U	FAMILY/RELAT GRNTR/E NORMANDY FAMILY TRUST	$ 3,350
39,400.000	00006 00026 00000000 ALSO CODE 21 MAP 6 LOT 23	03	0.50	CUUW	B		$ 1	$ 39,400 11/08/2024	V	U	ESTATE SALE/FDCY COV CHASE, GEORGE & SARAH	$ 30
45,900.000	00022 00012 00000000	05	0.92	R1	F		$ 1	$ 45,900 08/05/2025	V	U	FAMILY/RELAT GRNTR/E SOCIETY FOR THE PROTEC	$ 1,380
46,200.000	00022 00011 00000000	05	1.01	R1	F		$ 1	$ 46,200 08/05/2025	V	U	FAMILY/RELAT GRNTR/E SOCIETY FOR THE PROTEC	$ 1,520
66,300.000	00020 00006 000007-2	04	16.65	R1	F		$ 1	$ 66,300 05/14/2025	V	U	FAMILY/RELAT GRNTR/E CONNOLLY, MICHAEL	$ 75,030
101,200.000	00006 00044 00000000	03	5.30	R1	F		$ 1	$ 101,200 04/07/2025	V	U	ESTATE SALE/FDCY COV JANTZEN, KAREN M	$ 240
105,900.000	00006 00023 00000000 ALSO CODE 21 AND 38 SOLD WITH 6-26	03	20.20	CUUH	C		$ 1	$ 105,900 11/08/2024	V	U	ESTATE SALE/FDCY COV CHASE, GEORGE & SARAH	$ 1,530
110,000.000	00019 00017 00000000	03	7.00	R1	F		$ 1	$ 110,000 10/23/2024	V	U	FAMILY/RELAT GRNTR/E COGSWELL, JAMES & KENN	$ 55,500
112,800.000	00010 00030 000002-3	03	3.78	CUUW	F		$ 1	$ 112,800 04/17/2025	V	U	GOVMT AGENCY GRNTR/E WARNER, TOWN OF	$ 660
113,300.000	00006 00034 00000000 ALSO CODE 81, 5/8 INT IN PROPERTY	03	39.00	CUUW	B		$ 1	$ 113,300 11/08/2024	V	U	< 100 % INT TRANSFER SARAH W CHASE TRUST	$ 2,780
113,300.000	00006 00034 00000000 ALSO CODE 21 WITH 6-26	03	39.00	CUUW	B		$ 1	$ 113,300 11/08/2024	V	U	ESTATE SALE/FDCY COV REXFORD, MARSHA B. ET	$ 2,780
113,300.000	00010 00030 000002-4	03	4.00	CUUH	F		$ 1	$ 113,300 04/17/2025	V	U	GOVMT AGENCY GRNTR/E WARNER, TOWN OF	$ 340
116,300.000	00020 00005 000003-2 INTO TRUST	04	10.62	CUUW	F		$ 1	$ 116,300 11/15/2024	V	U	FAMILY/RELAT GRNTR/E ANDERSON, PETER JAFFRE	$ 1,670
119,200.000	00010 00030 000002-5	03	4.12	CUUH	F		$ 1	$ 119,200 04/17/2025	V	U	GOVMT AGENCY GRNTR/E WARNER, TOWN OF	$ 330
144,900.000	00008 00030 00000000	05	61.00	CUUH	B		$ 1	$ 144,900 08/08/2025	V	U	ESTATE SALE/FDCY COV ROBERTS, DEXTER	$ 3,070
146,800.000	00007 00073 00000000	02	3.91	R1	F		$ 1	$ 146,800 08/11/2025	V	U	EASEMENT PSNH	$ 40

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
149,400.000	00014 00021 00000004	02	12.06	CUUH	F		$ 1	$ 149,400 03/03/2025	I	U	FAMILY/RELAT GRNTR/E PREWANDOWSKI, LAURIE A	$ 910
156,500.000	00003 00040 00000000	07	5.06	CUUW	E		$ 1	$ 156,500 05/16/2025	V	U	FAMILY/RELAT GRNTR/E PERSECHINO, JOSEPH	$ 570
164,100.000	00011 00014 00000001	03	15.00	R1	F	RSA A 3,457	$ 1	$ 164,100 08/14/2025	V	U	EASEMENT INMAN, BENJAMIN H	$ 1,170
164,300.000	00003 00039 00000001 OWNER OF WARNER STONE	07	3.54	CI	E		$ 1	$ 164,300 03/19/2025	V	U	BUSIN AFFIL GRNTR/E WARNER STONE LLC	$ 93,360
164,300.000	00003 00039 00000001	07	3.54	CI	E		$ 1	$ 164,300 03/19/2025	V	U	BUSIN AFFIL GRNTR/E COLLINS, CHRISTOPHER W	$ 93,360
166,500.000	00016 00085 00000001 INTO TRUST WITH 16-85-1	02	28.97	R1	E		$ 1	$ 166,500 11/12/2024	I	U	FAMILY/RELAT GRNTR/E AKINS, WAYNE H	$ 1,360
179,600.000	00003 00053 00000000	07	21.00	CUUW	E		$ 1	$ 179,600 04/28/2025	V	U	FAMILY/RELAT GRNTR/E HENLEY, JERE	$ 2,930
206,500.000	00003 00039 00000002 OWNER OF WARNER STONE	07	3.39	CI	E	CEW D 13,317	$ 1	$ 206,500 03/19/2025	V	U	BUSIN AFFIL GRNTR/E WARNER STONE LLC	$ 93,130
206,500.000	00003 00039 00000002	07	3.39	CI	E	CEW D 13,317	$ 1	$ 206,500 03/19/2025	V	U	BUSIN AFFIL GRNTR/E COLLINS, CHRISTOPHER W	$ 93,130
211,000.000	00010 00074 00000000 PARCEL A WITH 40.05 ACRES TO FAMILY	03	12.08	R1	E	RSA C 2,563	$ 1	$ 211,000 03/27/2025	V	U	BOUNDARY ADJUSTMT DUBREUIL, TAMMY A & RO	$ 253,890
214,000.000	ON-08 00006 00026BAL DIVORCE DECREE - 644-2022-DM-00050	05	0.00	R1	E	RSA A 1,629	$ 1	$ 214,000 06/30/2025	I	U	DIVORCE PRTY GRNTR/E BERZINS, ERIK	$ 153,490
222,200.000	00006 00057 00000001 SHARED DRIVEWAY EASMENT BETWEEN FAMILY MEMBERS	02	54.37	R2	E	RSA A 1,709	$ 1	$ 222,200 03/27/2025	V	U	EASEMENT HOLMES, HOLLY	$ 203,490
258,200.000	00011 00028 00000000	03	113.06	CUUH	E		$ 1	$ 258,200 05/14/2025	V	U	FAMILY/RELAT GRNTR/E M & D LIVING TRUST	$ 7,490
285,400.000	00032 00032 00000000 PROBATE TRANSFER - 317-2024-ET-01093	01	1.10	R1	E	RSA B 1,811	$ 1	$ 285,400 05/14/2025	I	U	ESTATE SALE/FDCY COV LOCKE, DOROTHY J ESTAT	$ 146,040
313,200.000	00019 00007 00000000	03	1.00	R1	E	RSA C 1,371	$ 1	$ 313,200 02/18/2025	I	U	FAMILY/RELAT GRNTR/E HAZEN, KENNETH & VERA	$ 170,410
345,900.000	00012 00012 00000000 INTO TRUST	02	2.50	R1	F	RSA C 1,054	$ 1	$ 345,900 12/06/2024	I	U	FAMILY/RELAT GRNTR/E LAJEUNESSE, NANCY LEE	$ 104,060
348,300.000	00006 00050 00000000	03	134.00	CUUW	F		$ 1	$ 348,300 05/07/2025	V	U	ESTATE SALE/FDCY COV JANTZEN, KAREN M	$ 11,580
366,100.000	00028 00027 00000000	02	0.22	R1W	E	RSA A 770	$ 1	$ 366,100 08/13/2025	I	U	FAMILY/RELAT GRNTR/E DESAUTEL, MAJELLA	$ 128,490
372,800.000	00026 00016 00000000	02	0.30	R1W	D	RSA A 1,102	$ 1	$ 372,800 06/11/2025	I	U	FAMILY/RELAT GRNTR/E DODD, NADIA	$ 179,140
390,200.000	00018 00030 00000000	03	31.00	R1	F	RSA A 859	$ 1	$ 390,200 03/27/2025	I	U	FAMILY/RELAT GRNTR/E HENLEY, SUSAN	$ 184,510

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
404,100.000	00006 00057 00000001	02	54.37	R2	E	RSA A 1,709	$ 1	$ 404,100 07/08/2025	I	U	EASEMENT HOLMES, HOLLY	$ 203,490
410,100.000	00003 00065 00000000 PUT INTO A COMPANY - NO MONEY	02	0.10	R2	E	RSA E 2,960	$ 1	$ 410,100 02/07/2025	I	U	BUSIN AFFIL GRNTR/E MOODY, MITCHELL E.	$ 244,910
428,800.000	00028 00031 00000000	02	1.09	R1	E	RSA D 2,647	$ 1	$ 428,800 06/25/2025	I	U	FAMILY/RELAT GRNTR/E COBB, CURTIS & MARY	$ 211,010
433,700.000	00021 00010 00000001 ADDING EACH OTHER TO THEIR TRUSTS.	04	5.44	R1	E	RSA B 1,816	$ 1	$ 433,700 12/30/2024	I	U	FAMILY/RELAT GRNTR/E SANDERS, MARGARET H	$ 265,600
447,500.000	00016 00007 00000000 TRUST	02	10.06	R1W	F	RSA E 2,124	$ 1	$ 447,500 03/19/2025	I	U	FAMILY/RELAT GRNTR/E IRVING, LESLIE D.	$ 216,550
467,600.000	00013 00030 00000001	03	13.81	R1	F	RSA C 1,360	$ 1	$ 467,600 05/30/2025	I	U	FAMILY/RELAT GRNTR/E GURKSNIS, JUSTIN T	$ 225,090
467,600.000	00013 00030 00000001	03	13.81	R1	F	RSA C 1,360	$ 1	$ 467,600 05/30/2025	I	U	FAMILY/RELAT GRNTR/E LEITGEB, FRANCES A.	$ 225,090
510,700.000	00007 00063 00000000	02	7.00	R1	F	RSA A 2,390	$ 1	$ 510,700 07/30/2025	I	U	FAMILY/RELAT GRNTR/E ZALENSKI, STANLEY & AR	$ 294,550
510,700.000	00007 00063 00000000	02	7.00	R1	F	RSA A 2,390	$ 1	$ 510,700 07/30/2025	I	U	FAMILY/RELAT GRNTR/E ZALENSKI, ARLENE D	$ 294,550
516,100.000	00013 00007 00000000 JTWRS	02	35.00	R1	F	RSA B 2,345	$ 1	$ 516,100 03/04/2025	I	U	FAMILY/RELAT GRNTR/E STILES, THOMAS & MAURE	$ 310,380
535,700.000	00027 00010 00000000	02	0.60	R1W	F	RSA B 1,664	$ 1	$ 535,700 07/29/2025	I	U	FAMILY/RELAT GRNTR/E FARRAHER, MARK STEPHEN	$ 210,440
548,300.000	00012 00042 00000001 TRUST	03	7.00	R1	F	RSA C 2,205	$ 1	$ 548,300 01/29/2025	I	U	FAMILY/RELAT GRNTR/E DELUCA, ROBERT A	$ 281,350
565,700.000	00027 00011 00000002	02	3.01	R1	F	RSA E 2,944	$ 1	$ 565,700 03/24/2025	I	U	FAMILY/RELAT GRNTR/E DUDLEY, JAMES A	$ 312,400
584,000.000	00007 00060 00000001	02	3.00	R1	F	MHD A 2,510	$ 1	$ 584,000 05/29/2025	I	U	FAMILY/RELAT GRNTR/E COURSER, MICHAEL	$ 312,420
606,800.000	00014 00005 000001-2 TRUST	07	2.13	R1	G	RSA C 2,861	$ 1	$ 606,800 01/27/2025	I	U	FAMILY/RELAT GRNTR/E HAYNES, GUY	$ 334,250
657,000.000	00014 00021 00000000	02	35.04	R1	F	RSA D 3,106	$ 1	$ 657,000 03/03/2025	I	U	FAMILY/RELAT GRNTR/E PREWANDOWSKI, LAURIE A	$ 344,700
657,000.000	00014 00021 00000000 TRUST	02	35.04	R1	F	RSA D 3,106	$ 1	$ 657,000 03/03/2025	I	U	FAMILY/RELAT GRNTR/E PREWANDOWSKI, LAURIE A	$ 344,700
673,100.000	00010 00089 00000001	01	0.92	R1	F	RSA E 4,345	$ 1	$ 673,100 07/30/2025	I	U	FAMILY/RELAT GRNTR/E HARRIS, CRAIG C.	$ 273,520
674,900.000	00010 00019 00000003	02	7.32	R2	F	RSA C 2,039	$ 1	$ 674,900 04/23/2025	I	U	FAMILY/RELAT GRNTR/E MCGOWAN, MICHAEL P	$ 264,950
739,700.000	00020 00005 000003-1 INTO TRUST	04	12.25	R1	F	RSA B 3,224	$ 1	$ 739,700 11/15/2024	I	U	FAMILY/RELAT GRNTR/E ANDERSON, PETER JAFFRE	$ 384,930

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
822,500.000	00020 00006 000007-1	04	11.80	R1	F	RSA D 3,677	$ 1	$ 822,500 05/14/2025	I	U	FAMILY/RELAT GRNTR/E CONNOLLY, MICHAEL	$ 458,610
837,000.000	00031 00041 00000000 ESTATE TRANSFER	01	0.57	R2	F	RSA C 2,919	$ 1	$ 837,000 12/27/2024	I	U	FAMILY/RELAT GRNTR/E LORD, PHILIP W. & MARY	$ 336,770
887,100.000	00016 00085 00000000 INTO TRUST WITH 16-85-1	02	12.18	R1W	E	RSA B 4,012	$ 1	$ 887,100 11/12/2024	I	U	FAMILY/RELAT GRNTR/E AKINS, WAYNE H	$ 432,200

SECTION 7

SPREADSHEETS ANALYSIS

SPREADSHEET ANALYSIS

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

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

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

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

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

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

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

UNDEVELOPED 3 ACRE SITE VALUE

Annual Trend:	7.73% < 04/01/25 > 0.00%	Acreage Discount Minimum Acreage:	10.00	Excess Foot Frontage:	$75.00
Site Acreage:	3.000	Acreage Discount Maximum Acreage:	250.00		
Est. Excess Acreage Value:	$2,500	Acreage Discount Maximum Percentage:	50.00%		

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
425 POVERTY PLAINS I 00003 00095 00000001	01/09/24 448	$104,500 $114,415	02	2.580	$0	$0	$114,415	1.10	1.00	1.00	1.00	1.00	1.00	$104,014
427 POVERTY PLAINS I 00003 00095 00000002	01/09/24 448	$104,500 $114,415	02	4.050	$2,244	$0	$112,171	1.10	1.00	1.00	1.00	1.00	1.00	$101,974
445 POVERTY PLAINS I 00003 00095 00000003	01/09/24 448	$104,500 $114,415	02	3.440	$261	$0	$114,154	1.10	1.00	1.00	1.00	0.95	0.95	$114,988
453 POVERTY PLAINS I 00003 00095 00000004	01/09/24 448	$104,500 $114,415	02	2.100	$0	$0	$114,415	1.10	1.00	1.00	1.00	1.00	1.00	$104,014
101 ANNIS LOOP 00003 00015 00000001	04/05/24 361	$140,000 $150,703	02	6.000	$7,125	$0	$143,578	1.10	1.00	1.00	1.00	0.95	0.90	$152,661

Average Indicated Site Value: $115,530

Median Indicated Site Value: $104,014

The preliminary analysis indicates $104,000 for a 3 acre site. With a developed 3 acre site value of $162,000, this indicates an undeveloped factor of .70 for undeveloped woods and .90 for undeveloped cleared site. ($104,000/$162,000 = .64/.90 (undeveloped driveway factor-constant) = .70 rounded. Final analysis indicates the same and no changes from preliminary.

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

IMPROVED SITE VALUE

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2025/1.10	Est. Excess Acreage Value:	$2,500	Acreage Discount Maximum Acreage:	250.00
Est. Building Square Foot Cost:	$160.00	Excess Foot Frontage:	$75.00	Acreage Discount Maximum Percentage:	50.00%

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
20 WALDRON HILL RO/ 00010 00019 00000004	10/04/23 545	$486,000 $542,094	02	1.0470	1990	2.00	13	0	2,992	$436,061	$1,700	0.440	$1,045	$0	$103,288	1.10	1.00	0.95	1.00	1.00	1.00	$98,840
252 KEARSARGE MTN I 00014 00033 00000000	01/24/24 433	$380,000 $414,846	02	1.0628	1965	2.00	17	0	1,907	$269,154	$5,500	0.000	$0	$0	$140,192	1.10	1.00	0.95	1.00	0.95	1.00	$141,216
94 BEAN ROAD 00013 00003 00000007	01/26/24 431	$420,000 $458,337	02	0.9869	1996	2.50	14	10	2,190	$262,815	$0	2.580	$5,483	$0	$190,039	1.10	1.00	0.95	1.00	0.90	1.00	$202,062
108 COUCHTOWN ROA 00011 00041 00000000	07/11/24 264	$440,000 $464,600	03	1.0206	1987	2.00	13	2	1,946	$270,108	$9,000	0.000	$0	$0	$185,492	1.10	1.00	0.95	1.00	0.95	1.00	$186,847
425 POVERTY PLAINS I 00003 00095 00000001	08/19/24 225	$485,000 $508,111	02	1.1278	2024	2.50	1	0	1,885	$336,743	$0	0.000	$0	$0	$171,368	1.10	1.00	1.00	1.00	1.00	1.00	$155,789
107 NORTH VILLAGE R 00010 00016 00000000	08/30/24 214	$380,000 $397,222	02	1.0080	1994	2.00	12	0	1,554	$220,554	$2,200	0.700	$1,663	$0	$172,805	1.10	1.00	0.95	1.00	0.95	1.00	$174,067

Average Indicated Improved Site Value: $159,804

Median Indicated Improved Site Value: $164,928

The median indicates $165,000 for a 3 acre site. However, after testing against all the sales, $162,000 was found to be the better fit.

Values:

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

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

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

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

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

EXCESS ACREAGE

Annual Trend: 7.73% < 04/01/25 > 0.00%
Buildable Site Value: $162,000
Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 50.00%
Excess Foot Frontage: $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
INTERSTATE 89 00010 00037 00000000	06/26/24 279	$35,000 $37,068	03	43.000	1.00	1.00	1.00	1.00	0.75	$0	$0	$0	$37,068	43.000	$862	0.85	0.90	0.75	$1,502
KEARSARGE MTN RO 00022 00001 00000000	07/08/24 267	$90,000 $95,089	05	45.000	0.70	0.70	0.90	1.00	0.70	$50,009	$0	$0	$45,080	43.000	$1,048	0.85	0.90	1.00	$1,370
NEWMARKET ROAD 00012 00021 00000001	09/13/24 200	$210,000 $218,895	02	43.630	1.10	0.90	0.95	1.00	0.30	$45,708	$500	$28,700	$143,987	43.450	$3,314	0.85	0.90	1.00	$4,332
101 CUNNINGHAM PON 00009 00034 00000000	01/22/25 69	$185,000 $187,703	05	45.000	1.00	0.70	0.90	0.95	1.00	$96,957	$0	$33,800	$56,946	40.000	$1,424	0.85	0.95	1.00	$1,763

Average Indicated Excess Acreage Value: $2,242

Median Indicated Excess Acreage Value: $1,633

The median indicates $1,633/acre. However, after testing against all sales, $2,500/acre was found to be the best fit.

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

RESIDENTIAL BUILDING SF COST

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2025/1.10	Est. Excess Acreage Value:	$2,500	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$162,000	Excess Foot Frontage:	$75.00	Acreage Discount Maximum Percentage:	50.00%

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
116 ROUTE 103 EAST 00010 00074 00000000	05/15/25 -44	$655,000 $655,000	03	1.00	1.00	0.95	1.00	0.90	0.90	$124,659	$31,600	$18,330	$0	$480,411	1.0671	2014	2.00	8	0	2,563	$190.93
445 POVERTY PLAINS I 00003 00095 00000003	01/31/25 60	$490,000 $496,226	02	1.10	1.00	1.00	1.00	0.95	0.95	$160,826	$0	$261	$0	$335,139	1.1308	2024	2.50	1	0	2,015	$148.57
31 EAST SUTTON ROA 00017 00004 00000006	01/03/25 88	$613,333 $624,764	02	1.10	1.00	0.95	1.00	0.90	1.00	$152,361	$7,400	$0	$0	$465,003	1.0659	1995	1.50	9	0	3,017	$158.90
453 POVERTY PLAINS I 00003 00095 00000004	12/16/24 106	$499,933 $511,156	02	1.10	1.00	1.00	1.00	1.00	1.00	$178,200	$0	$0	$0	$332,956	1.1838	2024	2.50	1	0	1,885	$150.72
19 LATTING LANE 00014 00028 00000005	12/06/24 116	$600,000 $614,740	02	1.20	1.05	1.00	1.00	0.95	1.00	$193,914	$16,200	$0	$0	$404,626	1.1406	1987	2.00	13	0	2,175	$187.47
20 LATTING LANE 00014 00028 00000006	10/31/24 152	$535,000 $552,222	02	1.20	1.05	1.00	1.00	0.90	1.00	$183,708	$20,500	$4,675	$0	$343,339	1.0599	2000	1.50	9	0	2,342	$152.00
101 ANNIS LOOP 00003 00015 00000001	10/23/24 160	$475,000 $491,095	02	1.10	1.00	1.00	1.00	0.95	0.90	$152,361	$0	$7,125	$0	$331,609	1.1319	2024	2.50	1	0	2,008	$147.37
427 POVERTY PLAINS I 00003 00095 00000002	09/18/24 195	$589,933 $614,296	02	1.10	1.00	0.95	1.00	1.00	1.00	$169,290	$5,500	$2,244	$0	$437,262	1.0737	2024	2.50	1	0	2,399	$171.47
198 HORNE STREET 00012 00036 00000000	07/19/24 256	$330,000 $347,891	04	1.10	1.00	0.95	0.95	0.95	1.00	$152,784	$400	$0	$0	$194,707	1.0511	1987	2.00	13	0	1,499	$142.04
467 POVERTY PLAINS I 00003 00094 00000000	01/08/24 449	$700,000 $766,563	02	1.10	1.00	1.00	1.00	1.00	1.00	$178,200	$5,500	$0	$0	$582,863	1.1743	2022	2.50	3	0	3,438	$148.84
39 WALDRON HILL RO 00010 00018 00000004	10/10/23 539	$439,000 $489,112	02	1.10	1.00	1.00	1.00	0.95	1.00	$169,290	$3,500	$0	$0	$316,322	1.0657	2002	2.00	11	0	2,284	$146.02
655 KEARSARGE MTN I 00018 00044 00000000	08/04/23 606	$350,000 $394,919	04	1.10	1.00	1.00	1.00	0.90	1.00	$160,380	$2,700	$0	$0	$231,839	1.0263	2002	2.00	11	0	1,567	$161.98
326 BEAN ROAD 00013 00016 00000000	06/19/23 652	$675,000 $768,205	02	1.10	1.05	1.00	1.00	0.95	1.00	$177,755	$10,200	$0	$0	$580,250	1.0071	2007	2.00	9	0	3,005	$210.70

Average Indicated Square Foot Value: $162.85

Median Indicated Square Foot Value: $152.00

With reliance placed on both statistics and then tested against all sales, $160/sf was found to be the best fit.

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

DOUBLEWIDE MANUFACTURED HOUSING

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2025/3.00	Est. Excess Acreage Value:	$2,500	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$162,000	Excess Foot Frontage:	$75.00	Acreage Discount Maximum Percentage:	50.00%

Location	Sale									Adj Site	Features	Excess Ac	Excess FF	Bldg Residual	Bldg	Year	Depreciation			Bldg	Indicated
PIDCustom	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft Value
46 EAST SUTTON ROA	10/23/24	$331,000	02	1.10	1.00	0.95	1.00	0.95	1.00	$160,826	$2,700	$0	$0	$178,690	1.4525	1985	1.50	27	0	1,176	$143.30
00017 00003 00000002	160	$342,216																			

Average Indicated Square Foot Value: $143.30

Median Indicated Square Foot Value: $143.30

With only one sale, the preliminary sf cost for double wide manufactured homes was determined to be $143/SF.

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

Weare **SAMPLE**

MHD BASE RATE

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2025/3.00	Est. Excess Acreage Value:	$1,500	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$0	Excess Foot Frontage:	$75.00	Acreage Discount Maximum Percentage:	50.00%

Location / Map Lot Sub	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	Depreciation Cond*	Depreciation Age	Depreciation Other	Bldg Sq Ft	Indicated Sq Ft Value
86 SARGENT STN RD #	10/31/23	$205,000	07	1.00	1.00	1.00	0.95	1.00	1.00	$0	$83,600	$0	$0	$143,889	1.0887	2002	2.50	36	0	1,501	$137.58
000412 000069 000019	518	$227,489																			
732 CONCORD STAGE F	11/28/23	$210,000	07	1.00	1.00	1.00	1.00	1.00	1.00	$0	$52,900	$0	$0	$178,892	1.1164	1991	1.50	27	0	1,139	$192.72
000403 000220 000111	490	$231,792																			
86 SARGENT STN RD #	12/20/23	$165,000	07	1.00	1.00	1.00	0.95	1.00	1.00	$0	$86,800	$0	$0	$94,554	1.1010	1991	2.50	45	0	1,379	$113.23
000412 000069 000018	468	$181,354																			
732 CONCORD STAGE F	10/22/24	$215,000	02	1.00	1.00	1.00	1.00	1.00	1.00	$0	$57,300	$0	$0	$165,031	1.1450	1994	2.50	42	0	1,314	$189.12
000403 000220 000122	161	$222,331																			
732 CONCORD STAGE F	06/17/25	$225,000	02	1.00	1.00	1.00	1.00	1.00	1.00	$0	$52,900	$0	$0	$172,100	1.2229	1996	2.00	33	0	1,243	$168.98
000403 000220 000132	-77	$225,000																			
86 SARGENT STN RD #	07/25/25	$210,000	07	1.00	1.00	1.00	1.00	1.00	1.00	$0	$84,100	$0	$0	$125,900	1.1655	1991	2.50	45	0	1,139	$172.44
000412 000069 000041	-115	$210,000																			
732 CONCORD STAGE F	07/31/25	$285,000	02	1.00	1.00	1.00	1.00	1.00	1.00	$0	$72,000	$0	$0	$213,000	1.1321	2003	2.00	27	0	1,881	$137.02
000403 000220 000133	-121	$285,000																			

Average Indicated Square Foot Value: $158.73

Median Indicated Square Foot Value: $168.98

These Weare MHD sales are all located in MH Parks with no land. They have all been adjusted to account for their equalized portion of the amenity to arrive at the resulting indicated building square foot cost. Recognizing that Weare's location between Manchester and Concord are of higher value, we have reduced the median indication of $169 by 15% to arrive at the $143/sf, which is coincident with the $/sf arrived at by the one MHD sale in Warner.

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

SINGLE WIDE MANUFACTURED HOUSING

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2025/4.00	Est. Excess Acreage Value:	$1,500	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$162,000	Excess Foot Frontage:	$75.00	Acreage Discount Maximum Percentage:	50.00%

Location	Sale									Adj Site	Features	Excess Ac	Excess FF	Bldg Residual	Bldg	Year		Depreciation		Bldg	Indicated
PIDCustom	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft Value
627 SCHOODAC ROAD	11/13/23	$245,000	03	1.10	1.00	0.95	1.00	0.95	1.00	$160,826	$500	$0	$0	$109,877	0.9118	1995	2.00	44	0	1,490	$144.42
00011 00049 00000000	505	$271,203																			

Average Indicated Square Foot Value: $144.42

Median Indicated Square Foot Value: $144.42

With only one sale, the indicated sf cost is $144. With MHD rate determined to be $143/sf, the preliminary MHS rate was set at $143/sf as well. In final testing, we also analyzed mobile home sales from the Town of Deering, and that analysis is enclosed as well and is generally supportive of the $143/sf with an amenity value of $25,000 in the Pleasant Pond Co-op Development.

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

SINGLE-WIDE MOBILE HOME SQ FT COST

Annual Trend:	7.73% < 04/01/25 > 0.00%	Site Acreage:	0.000	Acreage Discount Minimum Acreage:	0.00
Building Base Year/Depreciation:	2025/4.00	Est. Excess Acreage Value:	$0	Acreage Discount Maximum Acreage:	0.00
Buildable Site Value:	$0	Excess Foot Frontage:	$0.00	Acreage Discount Maximum Percentage:	0.00%

Location / Map Lot Sub	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	Depreciation Cond*	Depreciation Age	Depreciation Other	Bldg Sq Ft	Indicated Sq Ft Value
33 JOHNSON ROAD	05/02/23	$35,000	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$25,800	$0	$0	$14,389	0.9245	1968	2.50	76	0	750	$86.47
000220 000029 000019	700	$40,189	JOHNSON CITY MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
20 MARTIN ROAD	06/29/23	$83,533	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$26,900	$0	$0	$67,990	0.9682	1976	1.50	44	0	829	$151.26
000208 000011 000020	642	$94,890	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
5 CHAMBERLAIN COUI	06/30/23	$84,000	01	1.00	1.00	0.95	1.00	1.00	1.00	$0	$26,200	$0	$0	$69,203	0.8547	1984	2.00	52	0	1,171	$144.05
000208 000011 000056	641	$95,403	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
21 MARTIN ROAD	06/27/24	$144,000	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$30,500	$0	$0	$121,978	1.0075	1978	1.00	28	0	1,003	$167.65
000208 000011 000022	278	$152,478	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
80 MARTIN ROAD	08/12/24	$140,000	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$27,700	$0	$0	$119,179	1.0077	1988	1.50	36	0	1,070	$172.70
000208 000011 000103	232	$146,879	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
30 JOHNSON ROAD	12/30/24	$69,933	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$36,200	$0	$0	$35,096	0.9788	1994	2.50	56	0	961	$84.80
000220 000029 000018	92	$71,296	THIS MOBILE HOME NEEDED KITCHEN, FLOORING, CABINETS, ETC.=AVERAGE COND WITH 12% UC AT SALE=ADJUSTMENT																		
26 HUBBARD ROAD	03/05/25	$57,000	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$27,500	$0	$0	$29,826	0.8899	1971	2.50	72	0	806	$148.51
000208 000011 000049	27	$57,326	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		
45 KEYES FARM ROAD	03/23/25	$90,533	01	1.00	1.00	1.00	1.00	1.00	1.00	$0	$25,000	$0	$0	$65,706	1.0788	1974	1.50	44	0	665	$163.55
000208 000011 000148	9	$90,706	LONGWOODS MOBILE HOME PARK=AMENITY/INFLUENCE FACTOR ADJUSTMENT																		

Average Indicated Square Foot Value: $139.87

Median Indicated Square Foot Value: $149.89

These are single wide sales from the Town of Deering. Deering also underwent a Townwide reassessment this year and while their amenity value was lower ($5,000 in Johnson and $15,000 in Longwoods), their SF cost was higher at $165. Using these sales and adjusting the amenity to equate to the Pleasant Pond Co-op amenity of $25,000, we arrive at an average sf cost of $140 (rounded) and a median of $150 (rounded). These MH park sales in Deering generally support the $143 sf cost arrived at in Warner, and given the fact that Pleasant Pond Co-op properties have beach access to the pond, one would expect the amenity value to be higher ($25,000 vs. $15,000/$5000 in Deering). If we were to use a lower amenity value, the resulting square foot cost would rise dramatically. As such, the $143 sf appears to pass the reasonableness test

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

Location	Sale								Adj Site	Features	Excess Ac	Excess FF	Bldg Residual	Bldg	Year		Depreciation		Bldg	Indicated
Map Lot Sub	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft 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

Annual Trend: 7.73% < 04/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
916-2 ROUTE 103 EAST 00003 00068 00000002	01/21/25 70	$266,000 $269,943	02	$205,200	$0	$0	$0	$0	$64,743
916-1 ROUTE 103 EAST 00003 00068 00000001	01/21/25 70	$280,000 $284,151	02	$211,600	$2,900	$0	$0	$0	$69,651

Average Indicated Value: $67,197

Median Indicated Value: $67,197

The condo amenity was determined to be approximately $67,500. These condos sit directly across the street from a hoarder house situation and a location adjustment was necessary and accounts for the lower amenity. As such, the amenity value was determined to be $75,000, with a 90 condition to account for its location.

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

Annual Trend: 7.73% < 04/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
295 HORNE STREET 00008 00025 00000000	01/26/24 431	$750,000 $818,458	05	$508,300	$10,000	$69,500	$0	$144,700	$85,958
KEARSARGE MTN RO 00020 00005 000001-3	10/22/24 161	$200,000 $206,819	04	$0	$0	$7,800	$0	$119,100	$79,919
808 KEARSARGE MTN I 00020 00006 00000006	05/28/25 -57	$702,533 $702,533	04	$461,600	$14,700	$400	$0	$162,900	$62,933
WALDRON HILL ROAD 00010 00030 000002-5	06/03/25 -63	$118,534 $118,534	03	$0	$0	$1,500	$0	$106,700	$10,334

Average Indicated Value: $59,786

Median Indicated Value: $71,426

Views and associated values vary based on subject matter, width, depth, and distance of view. The range from these sales indicates $10,000 (rounded) to $86,000 (rounded). The base view value was set at $100,000, and then factors applied to account for the varying subject matter, width, depth, and distance of the view. The associated factors are defined in the codes and adjustments section of the USPAP report.

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

Annual Trend: 7.73% < 04/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Water Body	Indicated WF Value
109 TOM'S POND LANE	11/02/23	$600,000	02	$396,100	$10,700	-$6,000	$0	$98,200	TOMS POND	$166,567
00026 00002 00000000	516	$665,567	-10,000 is applied to account for floodplain							

Average Indicated Waterfront Value: $166,567

Median Indicated Waterfront Value: $166,567

The preliminary base waterfront for Tom Pond was set at $200,000, and then adjusted for differences. There is an additional later 2025 sale that came through while we were doing the informal hearing process that indicated a lower base as well, and an adjustment was needed for those affected by the floodplain. Giving more weight/consideration to the 2025 sale, the base waterfront was reduced to $166,000 and adjustments applied to account for differences in linear frontage, access, location, and topography, along with any other site specific conditions that may affect the waterfront.

Values:

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

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

Annual Trend: 7.73% < 04/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	 Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Water Body	Indicated WF Value
10 PLEASANT POND RC 00026 00023 00000001	07/19/21 1,352	$670,000 $861,840	02	$527,200	$42,500	$0	$0	$157,100	PLEASANT POND	$135,040
21 HARTSHORN LANE 00026 00021 00000000	11/01/21 1,247	$494,000 $624,461	02	$347,300	$5,500	$0	$0	$93,100	PLEASANT POND	$178,561

Average Indicated Waterfront Value: $156,801

Median Indicated Waterfront Value: $156,801

There were no recent sales on Pleasant Pond and the base for preliminary analysis was set at $40,000, much like the brook and riverfront properties throughout Town. However, through the informal hearing process, we heard from most of Tom Pond property owners questioning the big disparity between the two waterbodies located so close to one another. This forced us to take a closer look and review older sales on the pond to determine if the base was an accurate representation. The final value was set at $140,000 with adjustments to account for differences in linear frontage, access, location, and topography, and the resulting ratio from the two sales is 1.05, which is appropriate as sales were trending higher from 2021 through 2023 and we were using the trend from 2023 to 2025.

Values:

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

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

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

1. Number of Hearings

2. Results of Hearing

A. Field Review

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

Field Review

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

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency. When anomalies are noticed, another inspection is made to correct or verify the situation.

Property Specific Adjustment Guidelines

Land Adjustments

Commercial Use	+25 to +500, depending on how extensive the use. +25 for mom and pop use or limited visibility/ location, 150 vacant commercial land, 200 on most larger with greater potential commercial sites. +500 (600 land condition) on the C/I lots at traffic circle for intensive use/visibility/location/highway access.
Conservation Easement	-25 to -75% (25 on site or 75 on excess acreage Land Condition)
Cost to Develop (CTD)	-30% (70 Land Condition) used on "B" and "C" (below average) neighborhood locations
Current Use Wetlands	-90 (10 Land Condition)
Four Home Sites	+0 (100 Land Condition)
In-Law Apartment/2-4 Family	+0% (100 Land Condition)
Less than Average Access (ACC)	Varies – dependent upon severity (typically -5% to -15% (85 to 95 Land Condition)
Location (LOC)	-5 to 10% (90 to 95 Land Condition)
Not Buildable (NBD)	-90% (10 Land Condition) used on "B" (below average) neighborhood locations
Outbuilding Only	-25% (75 Land Condition) applied to fractional acreage lots (>.50 acres) w/outbuildings only on it. Acreages less than .5 -70% or 30 land condition Insufficient for additional development.
Recreational Lot	-70% (30 Land Condition)
Road or Water Bisects Lot	-10 % to -90% (10-90 Land Condition) depending on building placement, access to additional acreage

ROW Across Lot to Access Another	Varies – dependent upon severity, defined in Cost Tables Section
Second or Third Site (w/Sep. Utilities)	+0 (100 Site Modifier)
Shared Driveway/Access (SHDW)	-5% or greater dependent on size & impact
Topography (TOPO)	Varies – dependent upon severity, defined in Cost Tables Section
Undeveloped Driveway	-10% (90 Site Modifier)
Undeveloped Land – Cleared Lot	-10% (90 Site Modifier)
Undeveloped Land – Wooded Lot	-30% (70 Site Modifier)

Building Adjustments

Close to Road (CTR)	-5% This adjustment is applied to homes that are abnormally close to the road
Design	-10% to -20% applied to homes of a unique nature, less appealing than a traditional home
Dirt Basement (DB)	-1% or greater depending on severity
Layout & Design (LOD)	70% applied to primary structures with living area above a garage
Limited/Restricted	-25% Economic depreciation applied to all buildings in Latvian Community (ON-08) as they are on land of another and have financial issues and buyer restrictions
Location (LOC)	-5% to -10% for properties located next to unsightly properties or C/I properties, i.e. gravel pit or generally inferior location for type of property
Low Basement (LB)	-1% or greater depending on severity; a basement with low headroom (less than 5')
Misc/CNotes	Varies - Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have a cost to cure associated with them, i.e. roof and siding. Properties may have a combination of depreciation adjustments applied and noted "CNotes".
Utilities	-5% to -15% depreciation generally applied to living space above garage on main domicile
Wall Height (WH)	-1% to -3% dependent on severity; this adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof
Wet Basement (WB)	-1% or greater depending on severity

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment with the assessor was mailed first class on: 8/26/25.

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

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

The phone appointment hearings were held for 12 days from 9/5/25 to 9/30/25 and resulted in 253 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 gave us an opportunity to correct physical data errors as well as make some global changes. We learned about the economic issues on the homes located on the land of the Latvian community and economic depreciation in the amount of 25% had to be applied to all buildings to account for the limited pool of buyers (Latvian Descent only), board approval and financing restrictions. Tom Pond base waterfront was reduced from $200,000 to $140,000. The adjustment for main body with view was reduced from 125 to 110. Location adjustment was applied to properties that abut and are across the street from the Gamil's property due to hoarding and infestation as this would have a negative impact to those properties. Tom's Pond Lane was reduced from an "E" neighborhood to a "D" neighborhood to account for the private road status and width of roadway. Those properties at the end of the road with ROW access had an additional -5% applied. Floodplain adjustments of -10% applied to land affected surrounding Tom Pond. If buildings raised or due to topogrpahy above the level, no adjustment applied to buildings. If buildings could/would be affected, a -10% adjustment was applied for flooding. Henniker Road Class V seasonal access was reduced 40% (60 land condition) to account for limited access/cost to develop. The Pleasant Pond base waterfront was increased from $40,000 base to $140,000 base. We had to look back for older sales and trend forward to find a more accurate representation of market value for this water body. Excess acreage was increased from $1,500 acre to $2,500 an acre to sync better with the larger acreage sales.

SECTION 9

A. CALIBRATION TECHNIQUE

B. FINAL STATISTICAL ANALYSIS & TESTING

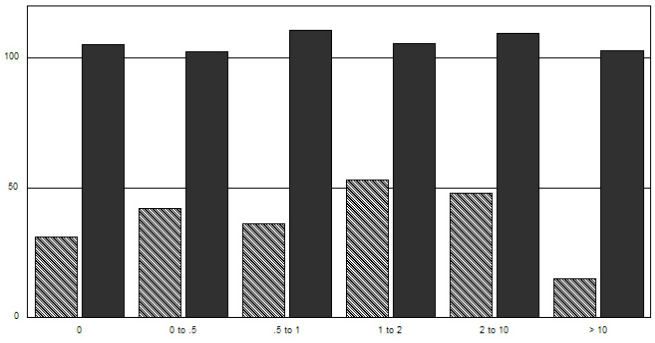
C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

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

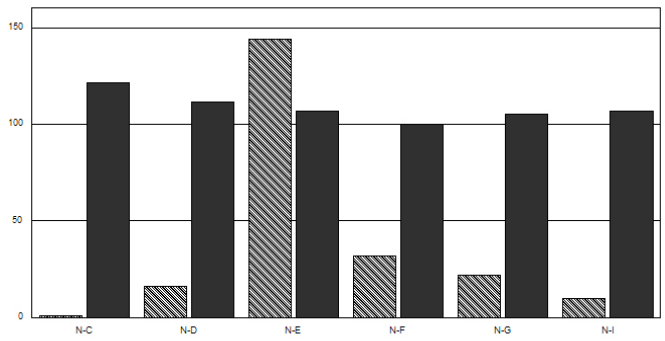
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. The following are samples of the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



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

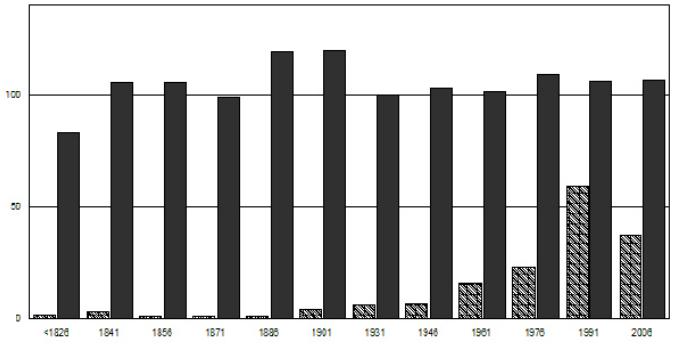
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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

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



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

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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Warner - 10/08/2025

Sales Analysis Statistics			
Number of Sales:	**41**	Mean Sales Ratio:	**1.0167**
Minimum Sales Ratio:	**0.8546**	Median Sales Ratio:	**1.0105**
Maximum Sales Ratio:	**1.2626**	Standard Deviation:	**0.0676**
Aggregate Sales Ratio:	**1.0096**	Coefficient of Dispersion:	**4.6959**
		Price Related Differential:	**1.0071**

Sales Analysis Criteria	
Sold: 10/01/2024 - 08/04/2025	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 - 2025	Trend: 0.000% Prior to 10/08/2025
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

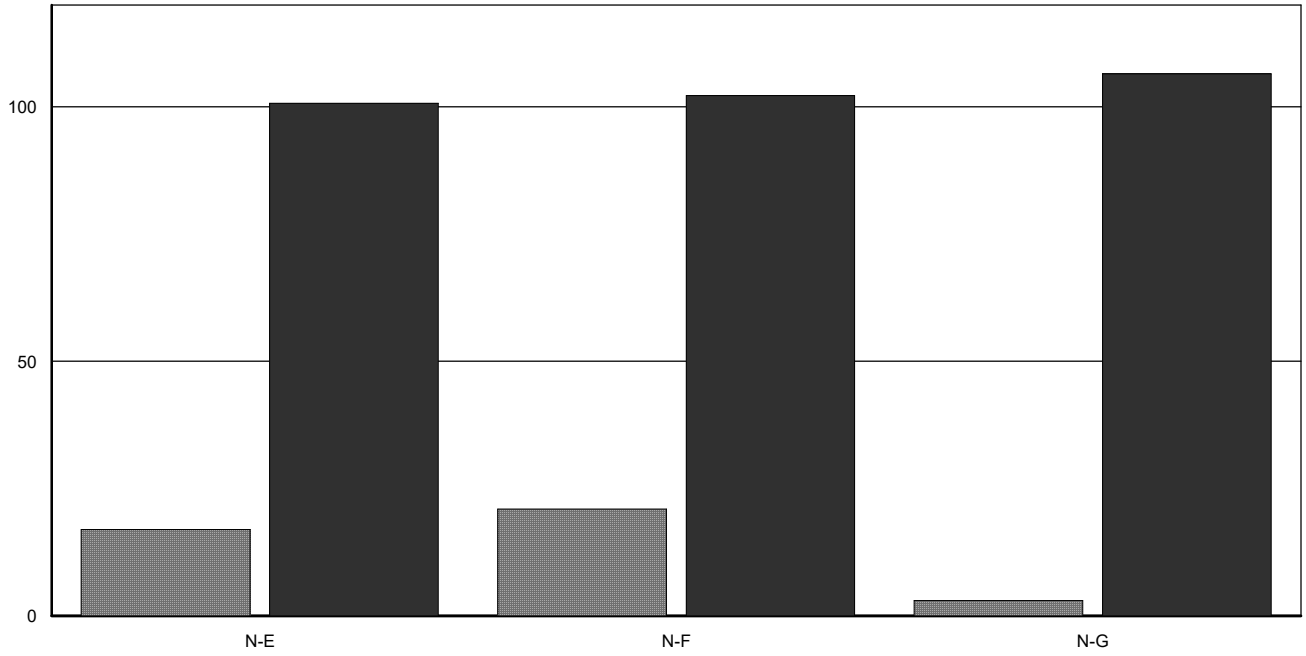
Warner Sales Analysis Report

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.855	00018 00032 00000000	03	14.00	R1	F		$ 240,000	$ 205,100 06/24/2025	V	Q	VANWAGNER, FLORENCE	$ 2,470
0.921	00011 00031 00000000	03	6.60	R1	E	RSA C 1,768	$ 461,000	$ 424,400 07/10/2025	I	Q	DORJETS, ALEXANDER & F	$ 240,830
0.921	00014 00028 00000005	02	2.10	R1	G	RSA D 2,175	$ 600,000	$ 552,600 12/06/2024	I	Q	STEVENS LIVING TRUST	$ 281,850
0.934	00007 00026 00000001	02	1.60	R1	F	MHD A 1,252	$ 430,000	$ 401,700 06/24/2025	I	Q	CHENARD, SIERRA M	$ 196,260
0.956	00015 00011 00000001	03	15.16	R1	E	RSA C 4,596	$ 1,168,000	$ 1,116,900 06/11/2025	I	Q	HEATON, JOHN F	$ 533,920
0.961	00003 00070 00000000	02	1.44	R1	E	RSA C 2,866	$ 599,933	$ 576,400 07/25/2025	I	Q	PATSFIELD, BRIAN & EIL	$ 289,670
0.967	00031 00054 00000000	06	0.30	CI	E	CRT C 3,814	$ 599,000	$ 579,400 06/06/2025	I	Q	ONE EAST MAIN LLC	$ 321,330
0.971	00032 00038 00000000	01	0.55	R1	F	RSA B 1,732	$ 422,000	$ 409,800 05/12/2025	I	Q	KITTREDGE, CAROLINE FU	$ 252,180
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,534	$ 682,900 06/05/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,533	$ 682,900 05/28/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.975	00037 00011 00000000	02	1.25	R1	F	RSA E 4,528	$ 795,000	$ 774,900 07/01/2025	I	Q	GONEAU, PATRICIA M FAM	$ 346,210
0.978	00006 00052 00000000	03	10.60	R1	F	RSA C 2,990	$ 755,000	$ 738,200 08/01/2025	I	Q	MCCLURE, MARTHA	$ 368,570
0.985	00010 00074 00000000	03	12.08	R1	E	RSA C 2,563	$ 655,000	$ 645,200 05/15/2025	I	Q	DUBREUIL, TAMMY A	$ 253,890
0.986	00011 00037 00000000	03	3.00	R1	F	RSA B 3,203	$ 529,000	$ 521,600 06/16/2025	I	Q	SERVICE, WALTER C	$ 256,560
0.988	00003 00079 00000000	02	0.49	R1W	E	RSA C 2,274	$ 401,000	$ 396,100 06/30/2025	I	Q	WORMALD, JONNA M	$ 227,380
1.000	00003 00065 00000000	02	0.10	R2	E	RSA E 2,960	$ 410,000	$ 410,100 05/08/2025	I	Q	MOODY PROPERTY MANAGEM	$ 244,910
1.003	00031 00017 00000000	01	0.33	R2	E	RSA C 2,630	$ 475,000	$ 476,600 01/22/2025	I	Q	CHALOUX, DANIEL L	$ 229,740
1.006	00010 00030 000002-5	03	4.12	CUUH	F		$ 118,534	$ 119,200 06/03/2025	V	Q	CROZER, GEORGE K V	$ 330
1.007	00003 00068 00000001	02	0.00	R1	E	RCT A 1,357	$ 280,000	$ 282,000 01/21/2025	I	Q	TORRES ORTIZ, EVA M.	$ 180,650
1.007	00029 00008 00000000	01	2.40	R1	E	RSA E 2,924	$ 475,000	$ 478,400 10/23/2024	I	Q	JOHNSTON, DAVID A	$ 247,330

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.011	00003 00039 00000003 NO EVIDENCE OF MARKETING PROPERTY WAS FOUND ANYW	07	4.61	CI	E	CEW A 1,395	$ 400,000	$ 404,200 03/13/2025	I	Q	NICHOLSON HOLDINGS, LL	$ 379,220
1.012	00030 00034 00000000	01	4.00	R1	E	RSA F 4,311	$ 625,000	$ 632,300 04/14/2025	I	Q	JOHNSON, CHERYL	$ 298,690
1.015	00010 00080 00000000	02	0.77	R1	F	RSA E 1,967	$ 435,000	$ 441,500 12/17/2024	I	Q	LEFEBVRE FAMILY REALTY	$ 207,150
1.015	00028 00021 00000000	02	0.09	R1W	E	RSA B 948	$ 284,900	$ 289,300 08/01/2025	I	Q	BERTHEL, MAUREEN M	$ 106,480
1.022	00017 00004 00000006	02	2.59	R1	F	RSA D 3,017	$ 613,333	$ 626,900 01/03/2025	I	Q	IRON ARMS CORP	$ 216,430
1.025	00003 00068 00000002	02	0.00	R1	E	RCT A 1,357	$ 266,000	$ 272,700 01/21/2025	I	Q	SANDLIN, JONATHAN S	$ 180,650
1.026	00018 00025 00000000	03	14.00	CUUH	F		$ 200,000	$ 205,100 08/04/2025	V	Q	BELL, WALTER & LORRAIN	$ 1,060
1.027	00017 00003 00000002	02	2.30	R1	F	MHD A 1,176	$ 331,000	$ 340,000 10/23/2024	I	Q	JONES, ADREA LEIGH	$ 97,530
1.032	00037 00013 00000000 SOLD WITH 37-12, ASSESSMENT IS FOR BOTH	02	1.80	R1	F	RSA D 3,055	$ 550,000	**$ 567,600** 02/19/2025	I	Q	PROULX FAMILY REVOCABL	$ 291,730
1.056	00025 00004 00000000	02	0.63	R1	E	RSA B 943	$ 245,000	$ 258,700 02/03/2025	I	Q	GREER, ROBERT W REVOC	$ 136,430
1.059	00003 00095 00000004	02	2.10	R1	F	RSA A 1,885	$ 499,933	$ 529,200 12/16/2024	I	Q	KNIGHT BROTHERS DEVELO	$ 50,150
1.061	00011 00046 00000000	03	2.50	R1	F	RSA A 2,234	$ 430,000	$ 456,200 02/20/2025	I	Q	HOLT, CHARLES AND DEBO	$ 267,670
1.061	00003 00095 00000003	02	3.44	R1	F	RSA A 2,015	$ 490,000	$ 520,100 01/31/2025	I	Q	KNIGHT BROTHERS DEVELO	$ 52,160
1.065	00014 00028 00000006	02	5.20	R1	G	RSA A 2,342	$ 535,000	$ 569,600 10/31/2024	I	Q	SIMARD, ANTHONY R	$ 240,720
1.069	00031 00011 00000000	06	1.85	R1	E	RSA E 5,195	$ 852,000	$ 910,450 06/26/2025	I	Q	CHAMBERLAIN, DUSTIN &	$ 419,705
1.078	00020 00005 000001-3	04	11.40	CUUW	F		$ 200,000	$ 215,500 10/22/2024	V	Q	SWEENEY, ALAINA	$ 1,670
1.094	00003 00015 00000001	02	6.00	R1	F	RSA A 2,008	$ 475,000	$ 519,500 10/23/2024	I	Q	SEU CREW HOME BUILDERS	$ 977
1.110	00031 00037 00000000	01	0.40	R1	F	RSA A 1,577	$ 340,000	$ 377,300 10/29/2024	I	Q	CAILLER, ARTHUR L	$ 249,470
1.110	00003 00092 00000000	02	1.00	R1	F	RSA A 1,521	$ 315,000	$ 349,700 04/14/2025	I	Q	ALLEN, C. RICHARD & MI	$ 188,690
1.112	00009 00034 00000000	05	45.00	CUUW	E		$ 185,000	$ 205,800 01/22/2025	V	Q	ROY, BRIAN	$ 3,010

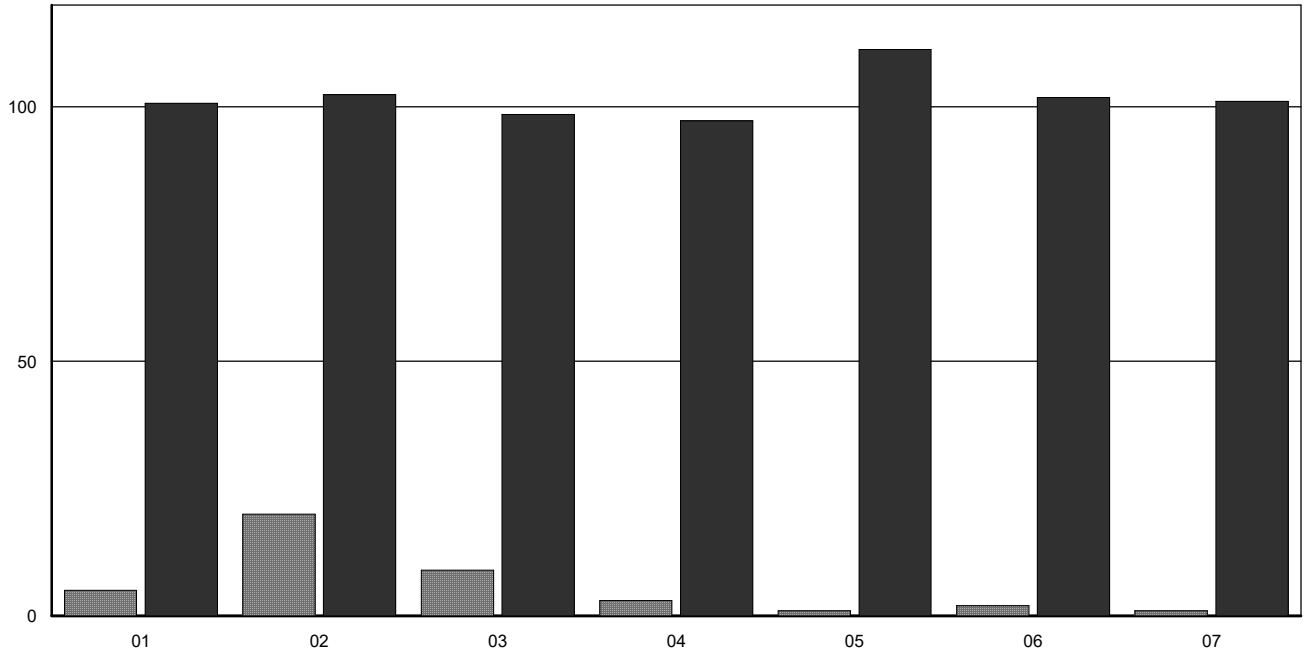
Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.263	00014 00029 000001-8	02	1.60	R1	G	RSA	D 2,604	$ 425,000	$ 536,600 02/21/2025	I	Q	 TEITELBAUM, DANIEL & N	 $ 321,530

Warner: Median A/S Ratio by Neighborhood



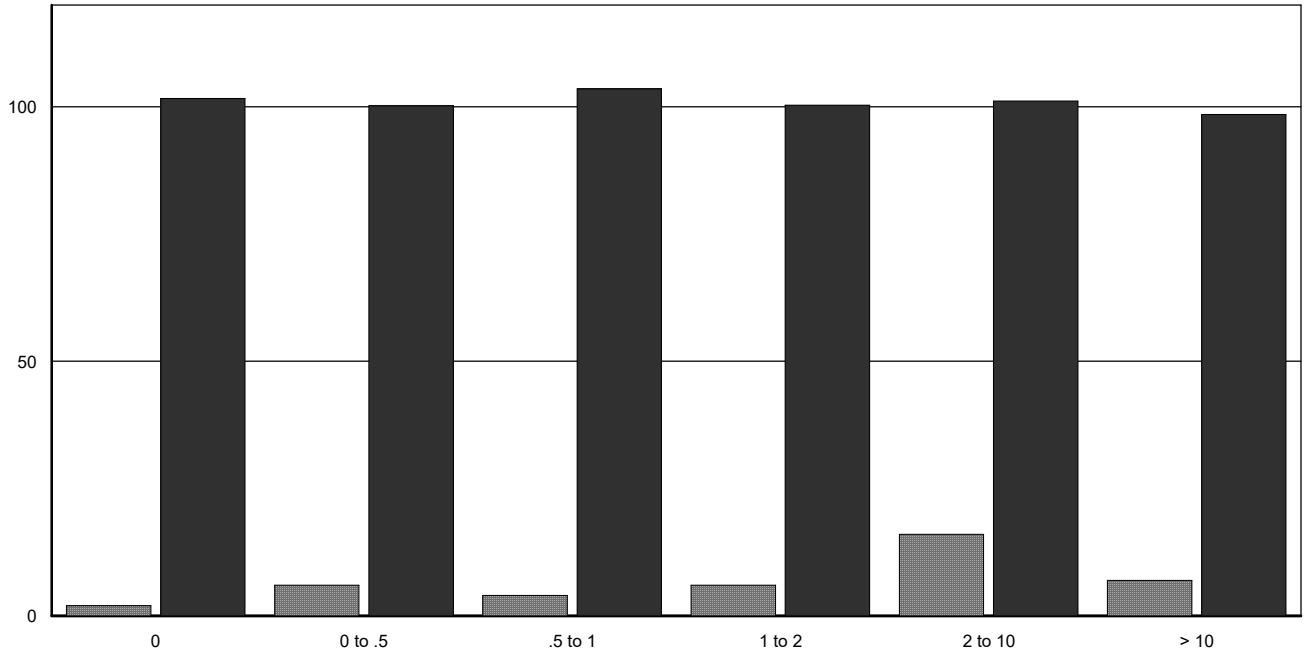
		# of Parcels	Median A/S x 100
N-E	AVERAGE	17	100.71
N-F	AVERAGE+10	21	102.21
N-G	AVERAGE+20	3	106.47
		41	

Warner: Median A/S Ratio by Zone



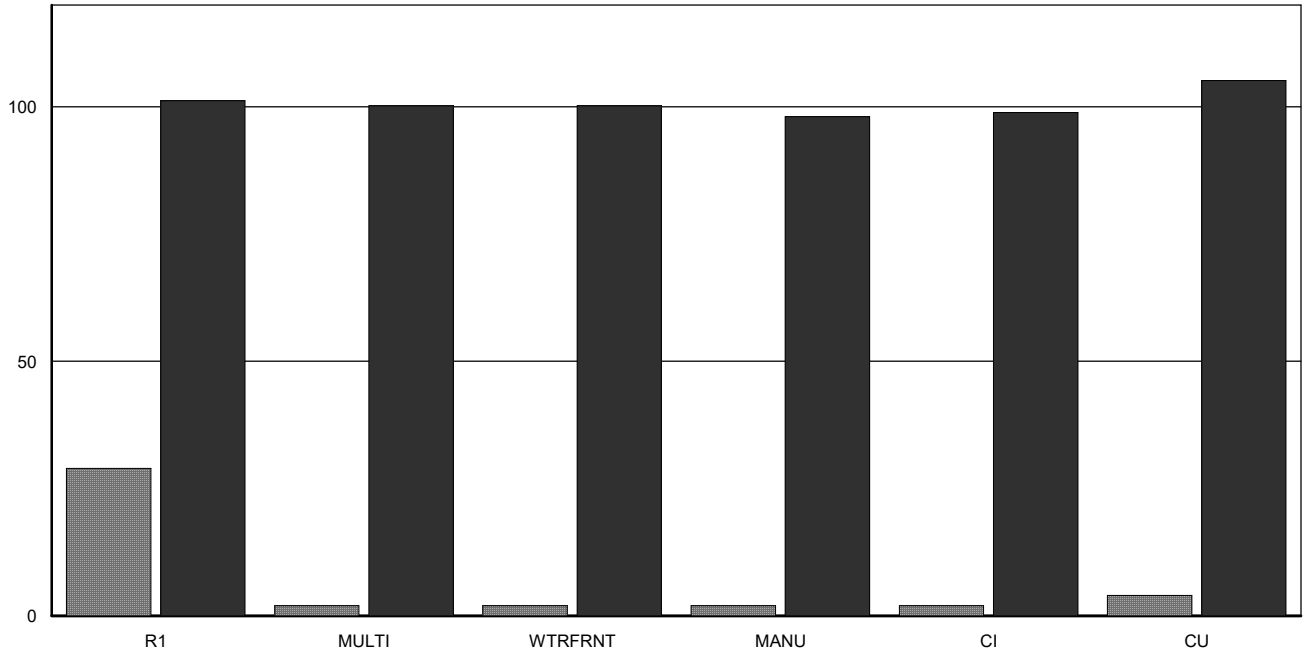
		# of Parcels	Median A/S x 100
01	R1 - VILLAGE RES	5	100.72
02	R2 - MEDIUM DENSITY	20	102.37
03	R3 - LOW DENSITY	9	98.50
04	OC - OPEN CONSER	3	97.21
05	OR - OPEN RECREATIO	1	111.24
06	B1 - BUSINESS	2	101.79
07	C1 - COMMERCIAL	1	101.05
		41	

Warner: Median A/S Ratio by Acreage



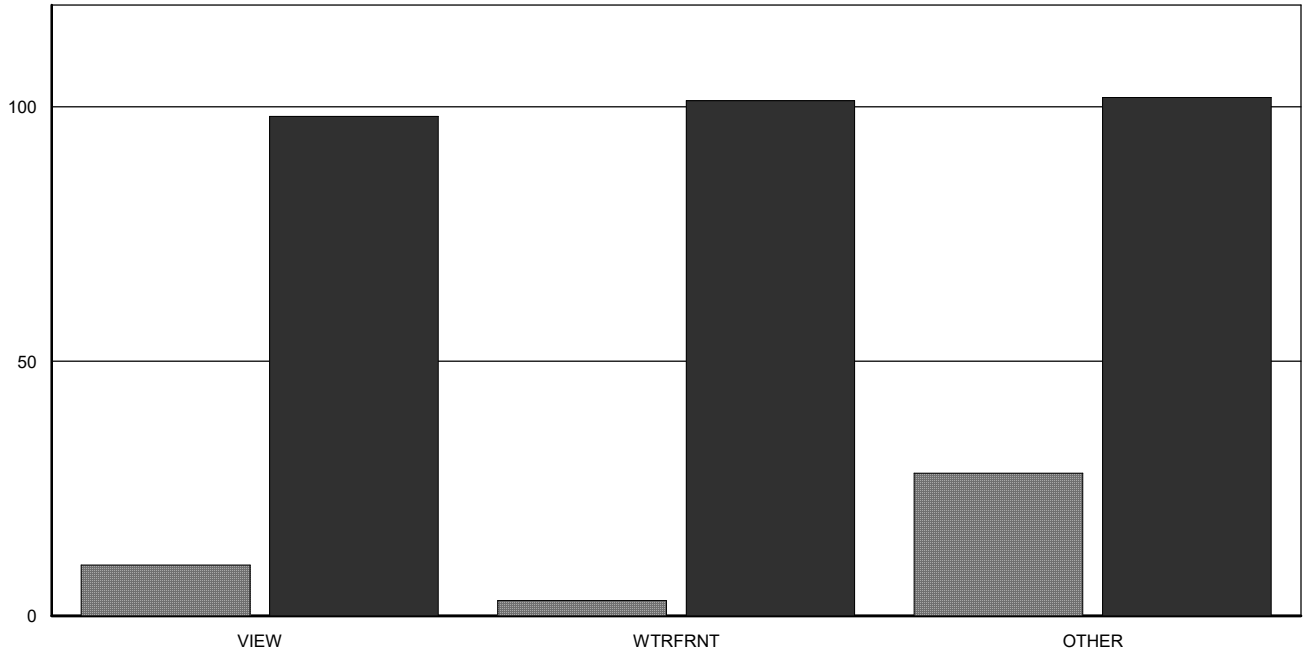
	# of Parcels	Median A/S x 100
0	2	101.62
0 to .5	6	100.18
.5 to 1	4	103.54
1 to 2	6	100.34
2 to 10	16	101.11
> 10	7	98.50
	41	

Warner: Median A/S Ratio by Improved Use



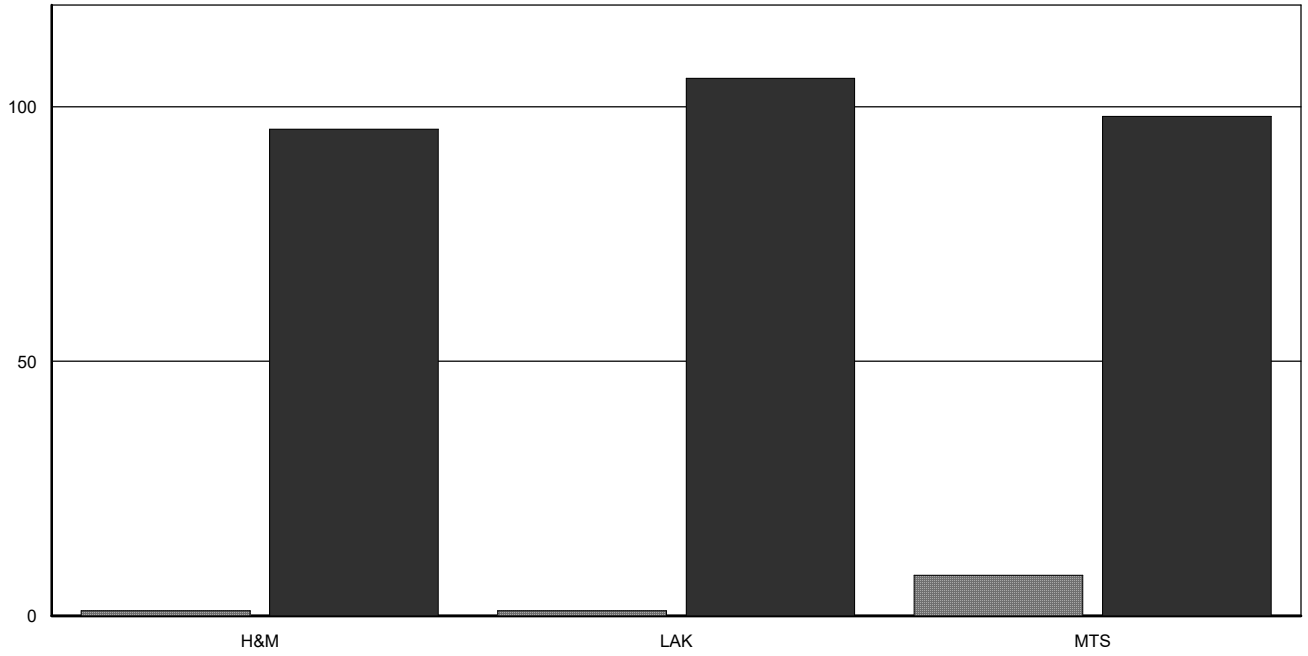
	# of Parcels	Median A/S x 100
R1	29	101.17
MULTI	2	100.18
WTRFRNT	2	100.16
MANU	2	98.07
CI	2	98.89
CU	4	105.15
	41	

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



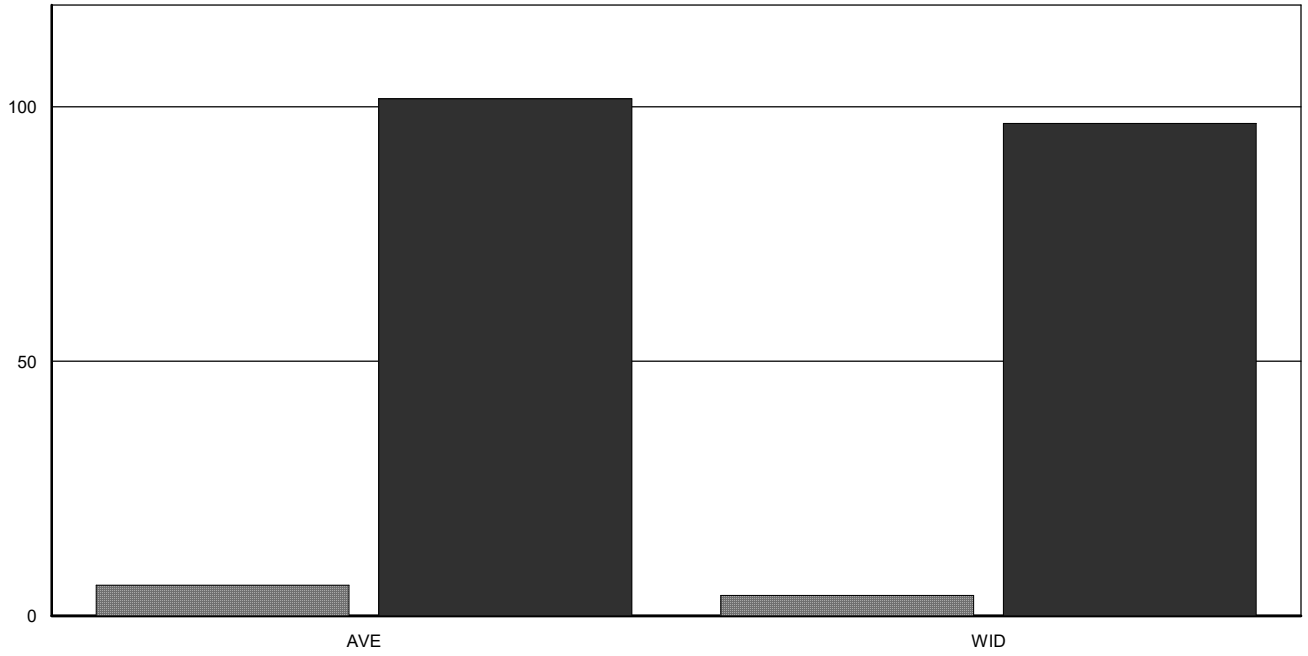
	# of Parcels	Median A/S x 100
VIEW	10	98.14
WTRFRNT	3	101.17
OTHER	28	101.85
	41	

Warner: Median A/S Ratio by View Subject



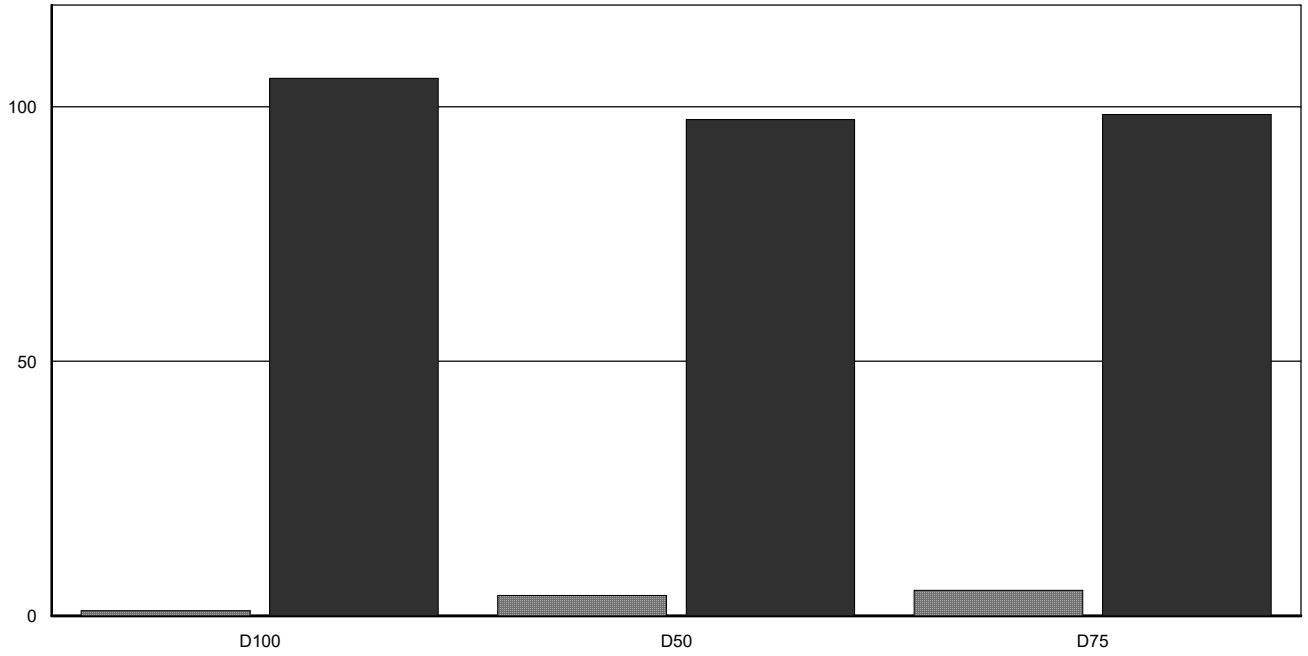
	# of Parcels	Median A/S x 100
H&M	1	95.63
LAK	1	105.59
MTS	8	98.14
	10	

Warner: Median A/S Ratio by View Width



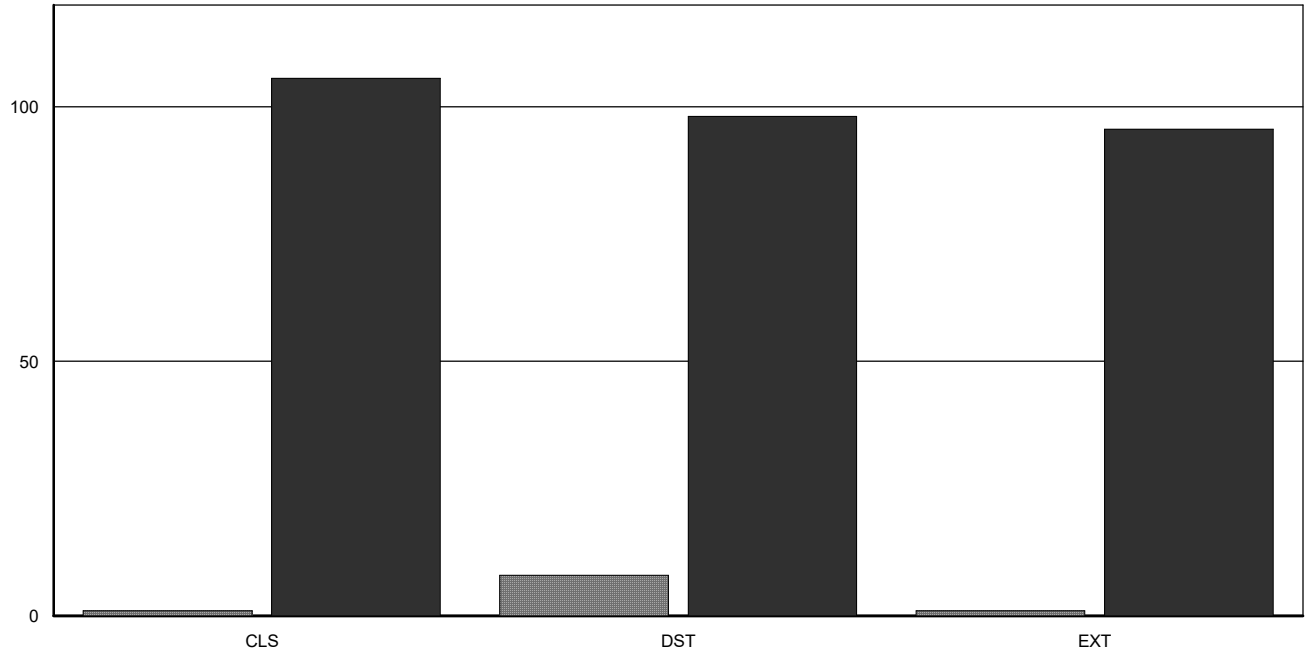
	# of Parcels	Median A/S x 100
AVE	6	101.56
WID	4	96.70
	10	

Warner: Median A/S Ratio by View Depth



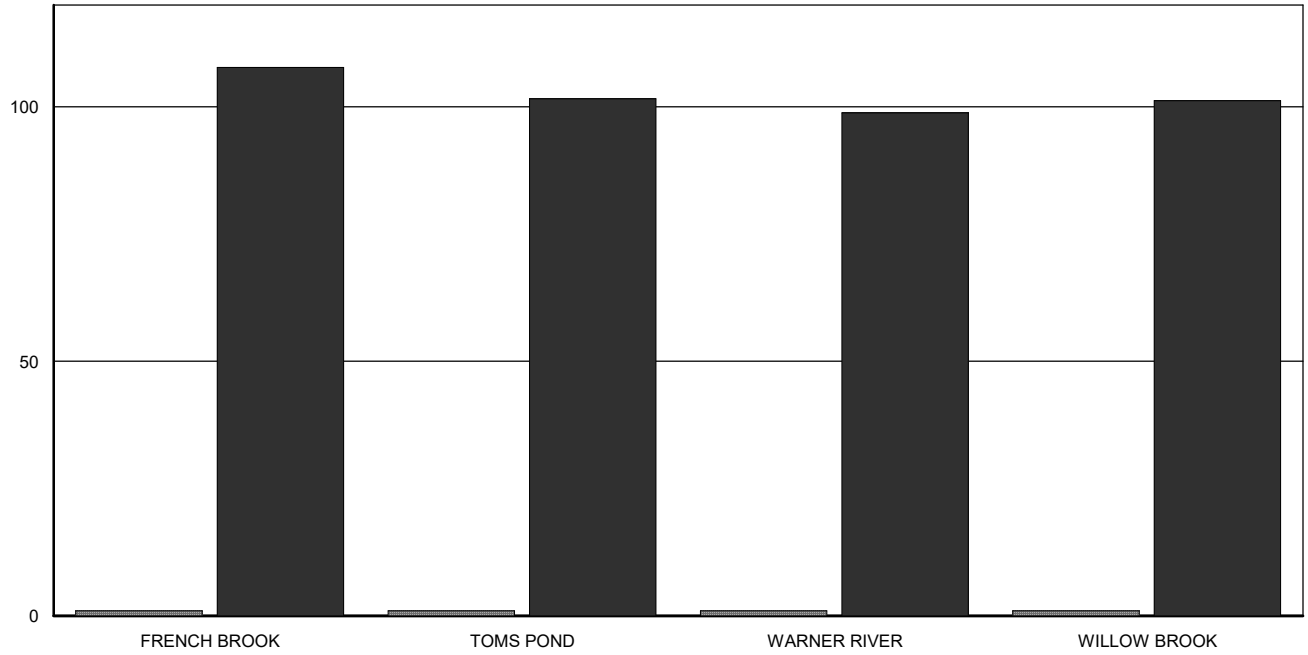
	# of Parcels	Median A/S x 100
D100	1	105.59
D50	4	97.49
D75	5	98.50
	10	

Warner: Median A/S Ratio by View Distance



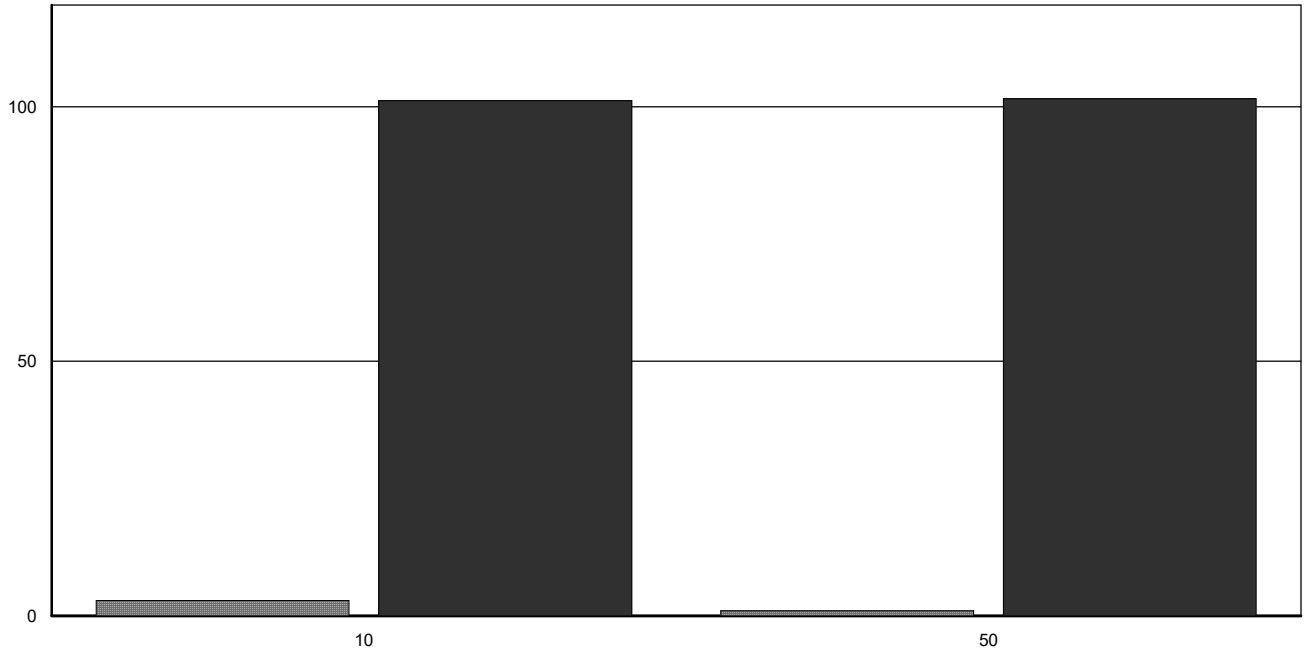
	# of Parcels	Median A/S x 100
CLS	1	105.59
DST	8	98.14
EXT	1	95.63
	10	

Warner: Median A/S Ratio by Waterbody



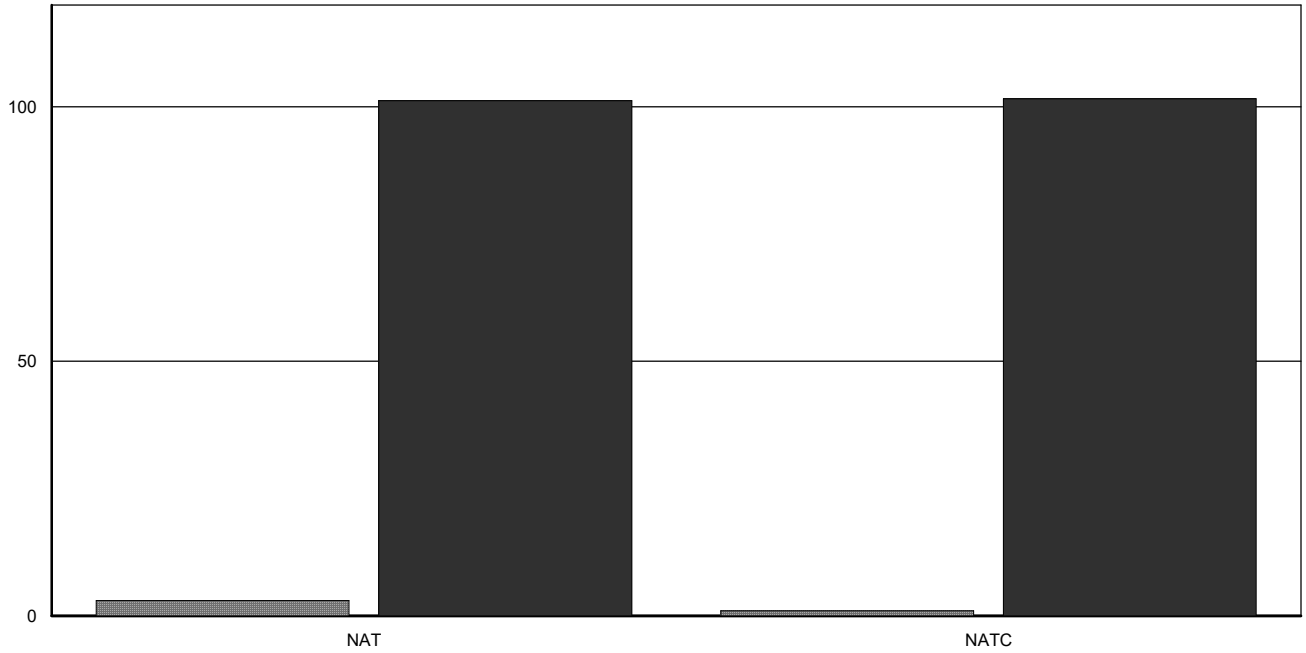
	# of Parcels	Median A/S x 100
FRENCH BROOK	1	107.75
TOM'S POND	1	101.54
WARNER RIVER	1	98.78
WILLOW BROOK	1	101.17
	4	

Warner: Median A/S Ratio by Waterfront Frontage



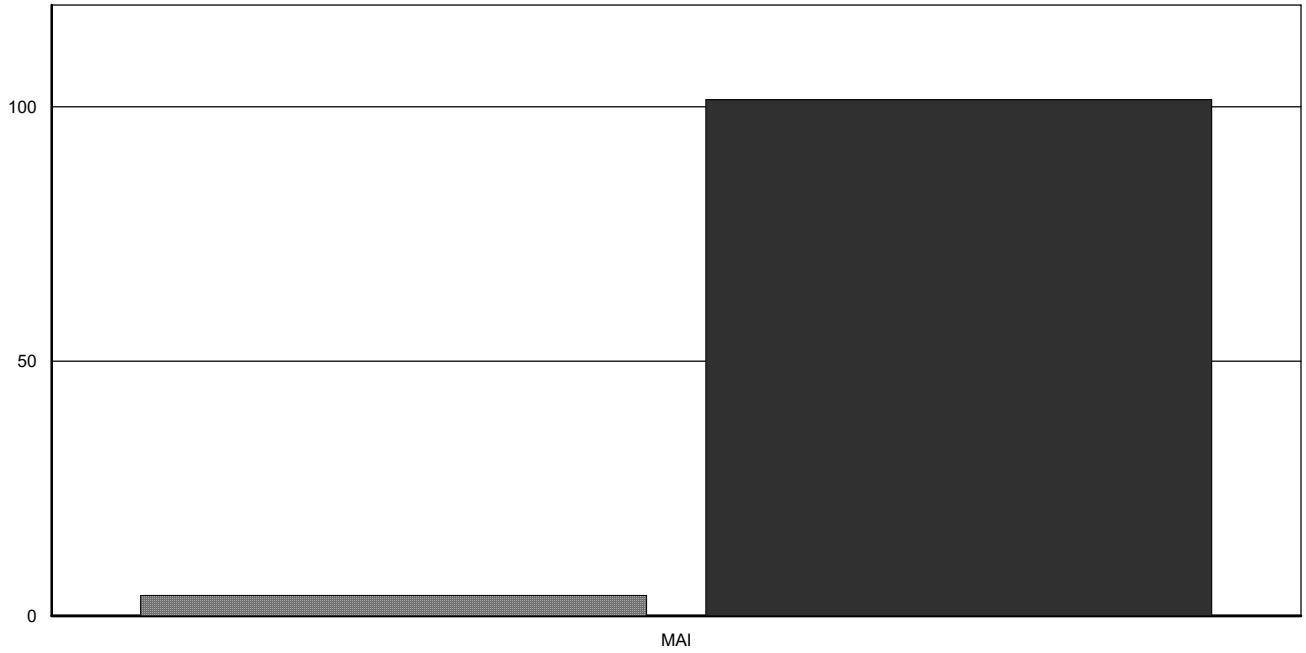
		# of Parcels	Median A/S x 100
10	3 to 10	3	101.17
50	43 to 50	1	101.54
		4	

Warner: Median A/S Ratio by Waterfront Access



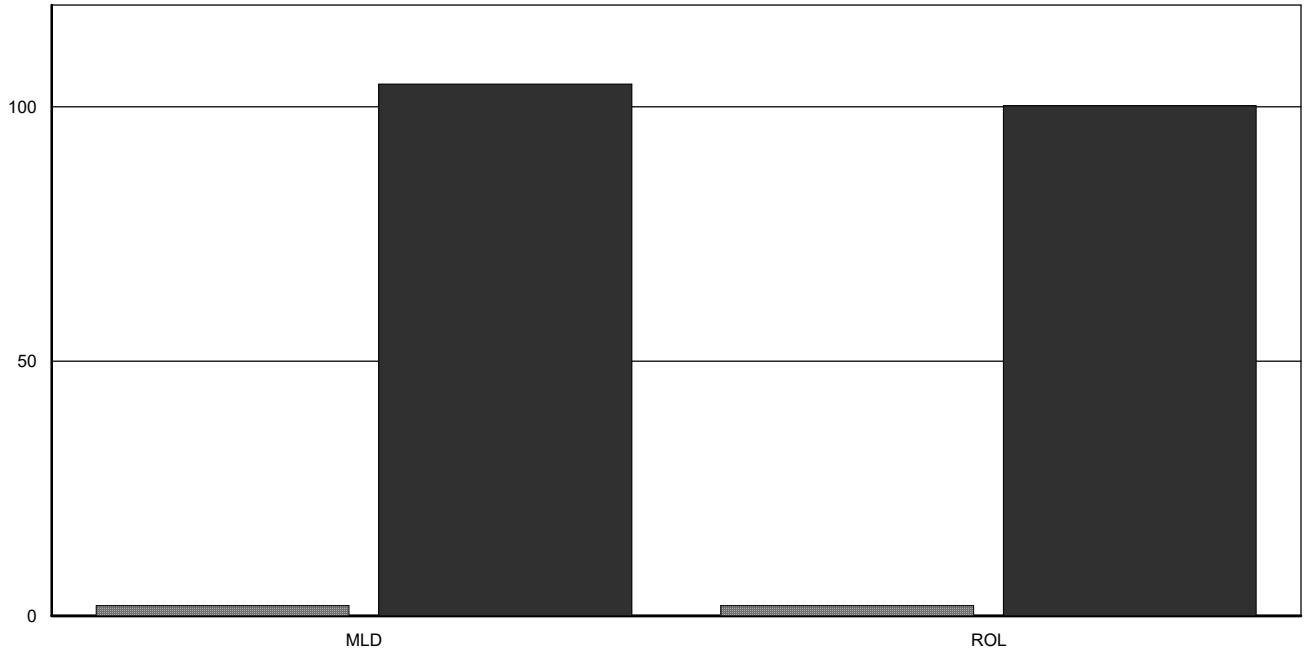
	# of Parcels	Median A/S x 100
NAT	3	101.17
NATC	1	101.54
	4	

Warner: Median A/S Ratio by Waterfront Location



	# of Parcels	Median A/S x 100
MAI	4	101.36
	4	

Warner: Median A/S Ratio by Waterfront Topography



	# of Parcels	Median A/S x 100
MLD	2	104.46
ROL	2	100.16
	4	

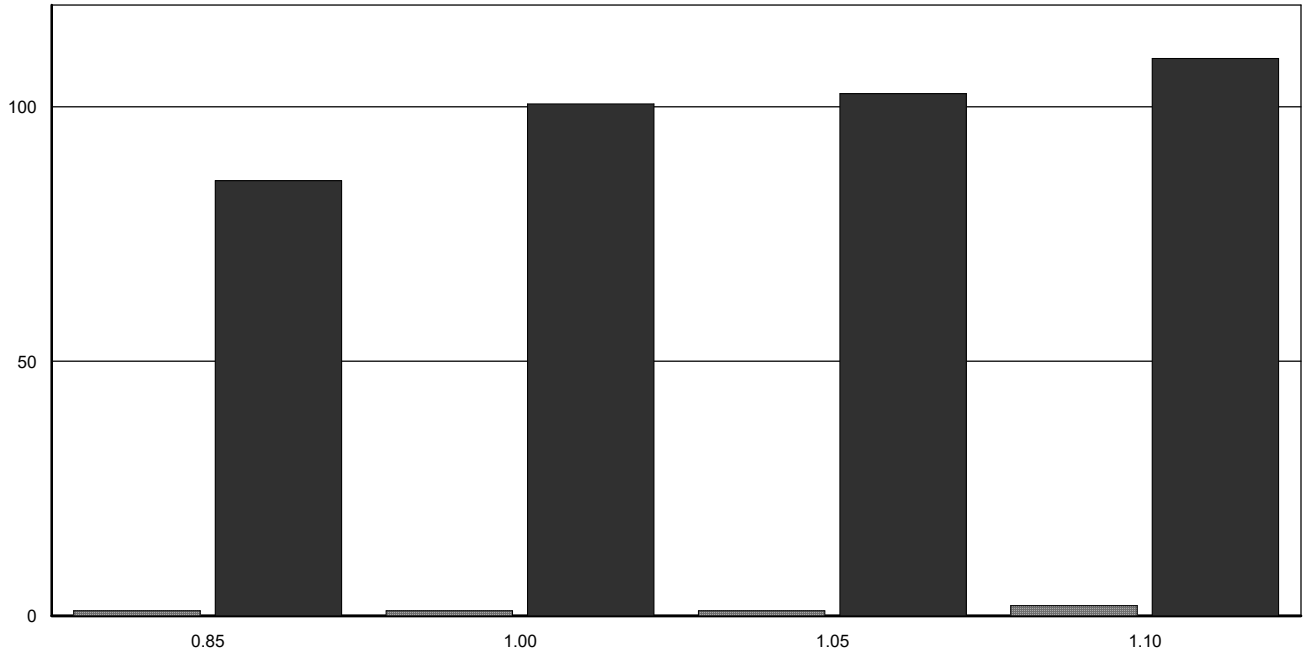
Sales Analysis Results
Warner - 10/08/2025

Sales Analysis Statistics			
Number of Sales:	**5**	Mean Sales Ratio:	**1.0151**
Minimum Sales Ratio:	**0.8546**	Median Sales Ratio:	**1.0255**
Maximum Sales Ratio:	**1.1124**	Standard Deviation:	**0.0992**
Aggregate Sales Ratio:	**1.0076**	Coefficient of Dispersion:	**6.4306**
		Price Related Differential:	**1.0075**

Sales Analysis Criteria	
Sold: 10/01/2024 - 08/04/2025	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 - 2025	Trend: 0.000% Prior to 10/08/2025
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: NO	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

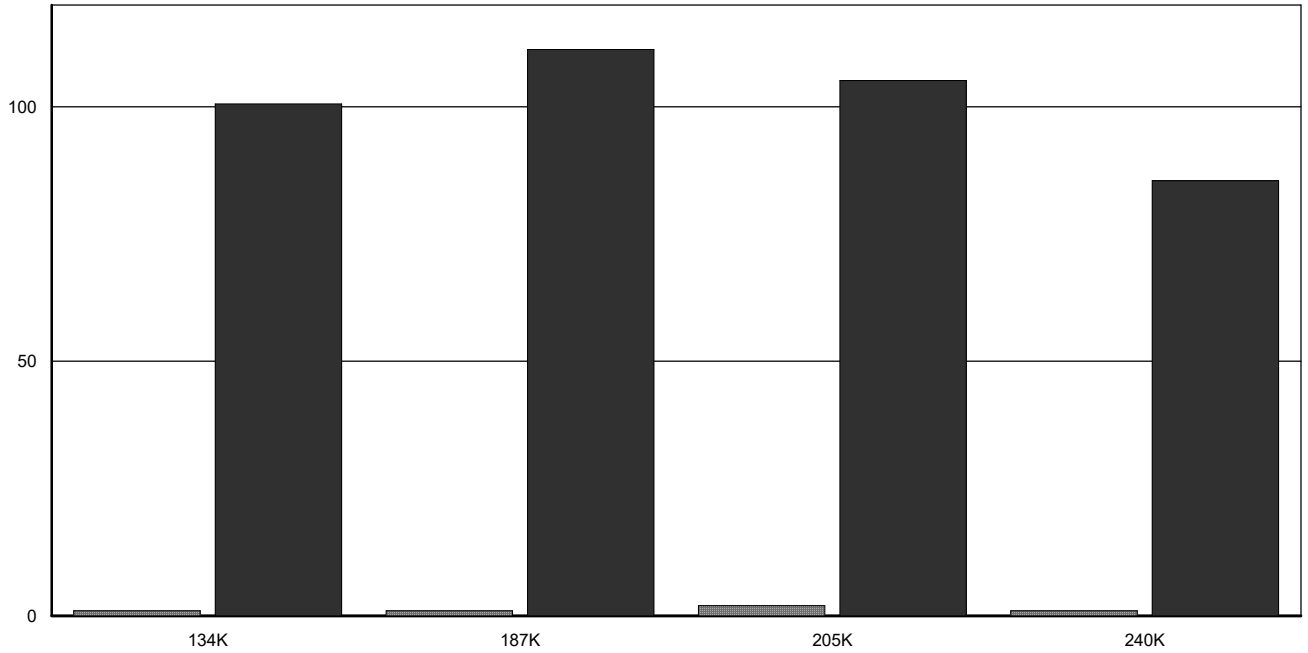
Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.855	00018 00032 00000000	03	14.00	R1	F		$ 240,000	$ 205,100 06/24/2025	V	Q	VANWAGNER, FLORENCE	$ 2,470
1.006	00010 00030 000002-5	03	4.12	CUUH	F		$ 118,534	$ 119,200 06/03/2025	V	Q	CROZER, GEORGE K V	$ 330
1.026	00018 00025 00000000	03	14.00	CUUH	F		$ 200,000	$ 205,100 08/04/2025	V	Q	BELL, WALTER & LORRAIN	$ 1,060
1.078	00020 00005 000001-3	04	11.40	CUUW	F		$ 200,000	$ 215,500 10/22/2024	V	Q	SWEENEY, ALAINA	$ 1,670
1.112	00009 00034 00000000	05	45.00	CUUW	E		$ 185,000	$ 205,800 01/22/2025	V	Q	ROY, BRIAN	$ 3,010

Warner: Distribution of Sale Ratios



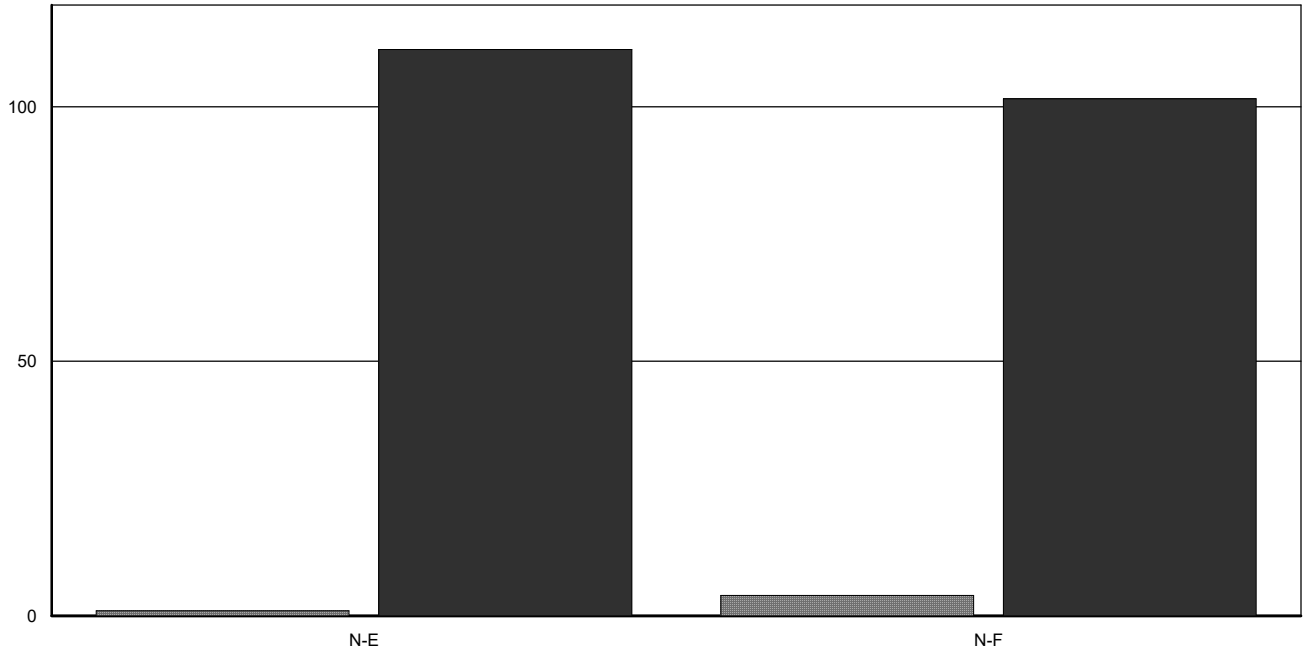
	# of Parcels	Median A/S x 100
0.85	1	85.46
1.00	1	100.56
1.05	1	102.55
1.10	2	109.50
	5	

Warner: Median A/S Ratio by Sale Price



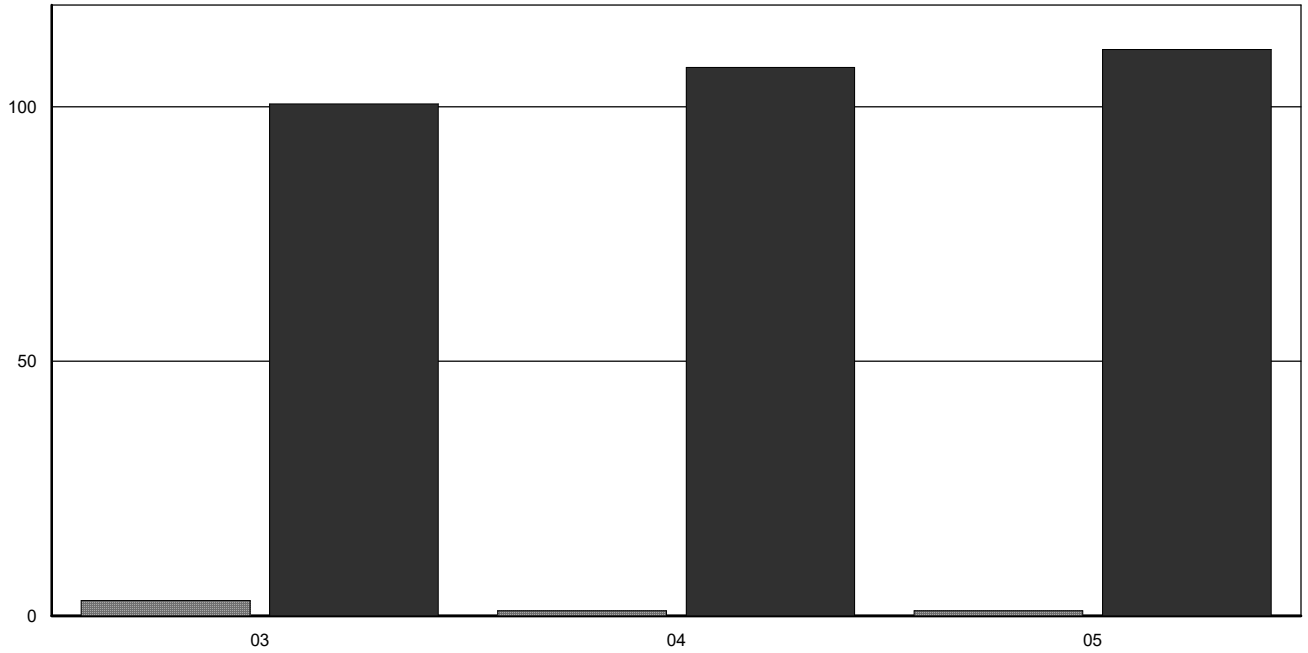
		# of Parcels	Median A/S x 100
134K	$116,164 to $133,854	1	100.56
187K	$169,237 to $186,927	1	111.24
205K	$186,928 to $204,618	2	105.15
240K	$222,310 to $240,000	1	85.46
		5	

Warner: Median A/S Ratio by Neighborhood



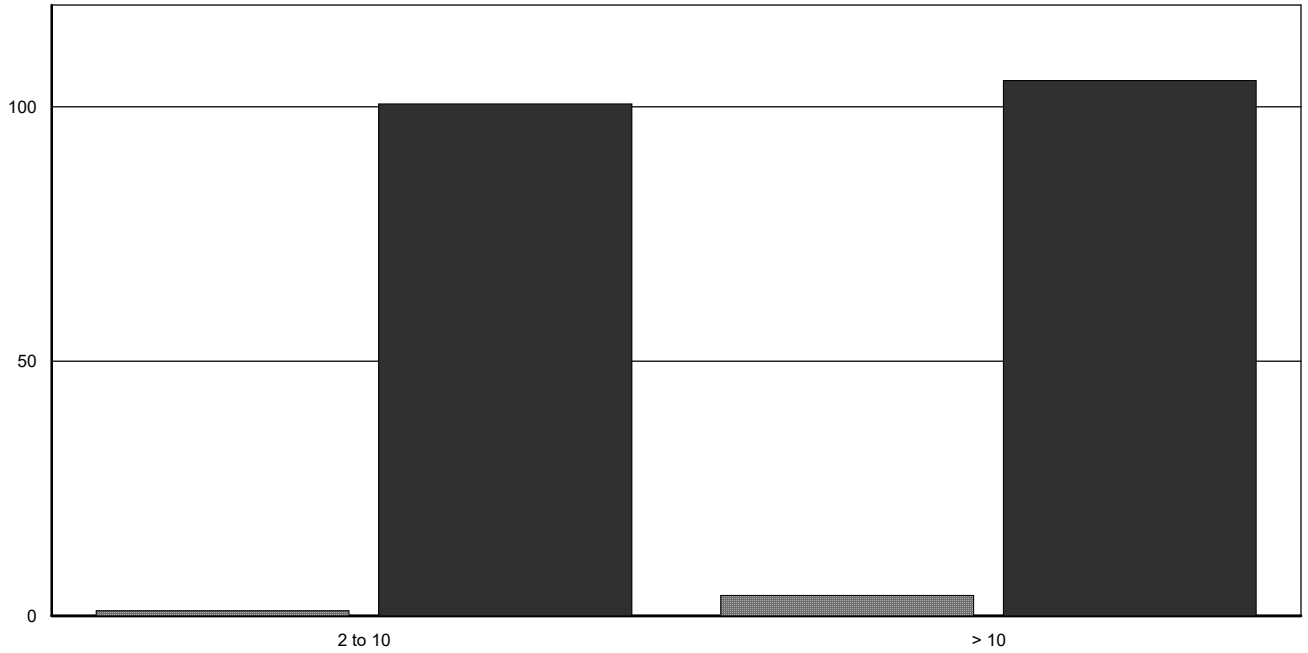
		# of Parcels	Median A/S x 100
N-E	AVERAGE	1	111.24
N-F	AVERAGE+10	4	101.56
		5	

Warner: Median A/S Ratio by Zone



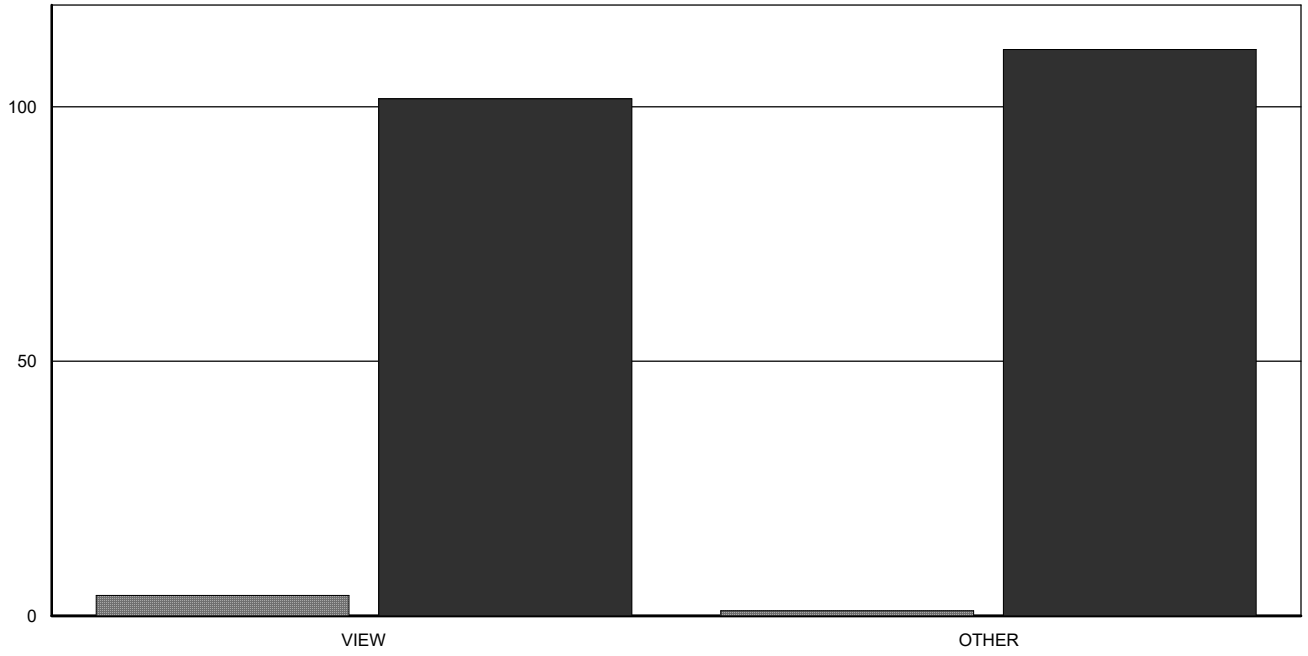
		# of Parcels	Median A/S x 100
03	R3 - LOW DENSITY	3	100.56
04	OC - OPEN CONSER	1	107.75
05	OR - OPEN RECREATIO	1	111.24
		5	

Warner: Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
2 to 10	1	100.56
> 10	4	105.15
	5	

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



	# of Parcels	Median A/S x 100
VIEW	4	101.56
OTHER	1	111.24
	5	

OWNER INFORMATION

BARKIE, CONNOR

446 LEMPSTER MOUNTAIN ROAD

WASHINGTON, NH 03280

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/22/2025	3879	2958	Q V	185,000	ROY, BRIAN
07/30/2024	3863	52	U V 99	1	STAPLES, HEATHER

PICTURE

LISTING HISTORY

08/30/24	RWVL	
04/01/20	DM	APPRAISER
08/05/14	NTRL	DATA COLLECTION

NOTES

WOODED LOT; SOME STEEP PORTION W/MIN VIEW; REVIEW ONCE DEVLOPED AS VIEW WILL EXIST; 101 EST TEMP ADDRESS;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 3,010
		Parcel Total:	$ 3,010
2025	**$ 0**	**$ 0**	**$ 4,465**
		Parcel Total:	**$ 4,465**

LAND VALUATION

LAST REVALUATION: 2025

Zone: OR - OPEN RECREATION **Minimum Acreage:** 5.00 **Minimum Frontage:** 500 **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 PINE	5.000 ac	167,000	E	100	70	95	90	95 -- MILD	100	95,000	100	Y	784	
UNMNGD PINE	5.000 ac	x 2,500	X	85				95 -- MILD	100	10,100	90	Y	758	
UNMNGD HARDWD	35.000 ac	x 2,500	X	85				90 -- ROLLING	100	66,900	90	Y	2,923	
UNMNGD HARDWD	500.000 ff	x 75	E	100				90 -- ROLLING	100	33,800	0	N	0	
	45.000 ac									205,800			**4,465**	

PICTURE

OWNER

BARKIE, CONNOR

446 LEMPSTER MOUNTAIN ROAD

WASHINGTON, NH 03280

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

2025 BASE YEAR BUILDING VALUATION

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

%

OWNER INFORMATION

GALIPEAU, BRIAN
GALIPEAU, LISA MARIE
153 WALDRON HILL ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/03/2025	3891	2077	Q V	118,534	CROZER, GEORGE K V
04/17/2025	3887	1	U V 35	1	WARNER, TOWN OF
01/06/2023	3816	841	Q I		CROZER GEORGE K V
08/09/2019	3641	2257	Q I	150,000	WALTER BRUNNER JR
05/21/2019	3631	1182	Q I		BRUNNER JR, WALTER

PICTURE

LISTING HISTORY

10/29/24	RWVL	
04/01/20	DM	APPRAISER
09/22/14	NTRL	DATA COLLECTION

NOTES

WOODED W/VIEW

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 330
		Parcel Total:	$ 330
2025	**$ 0**	**$ 0**	**$ 445**
		Parcel Total:	**$ 445**

LAND VALUATION

LAST REVALUATION: 2025

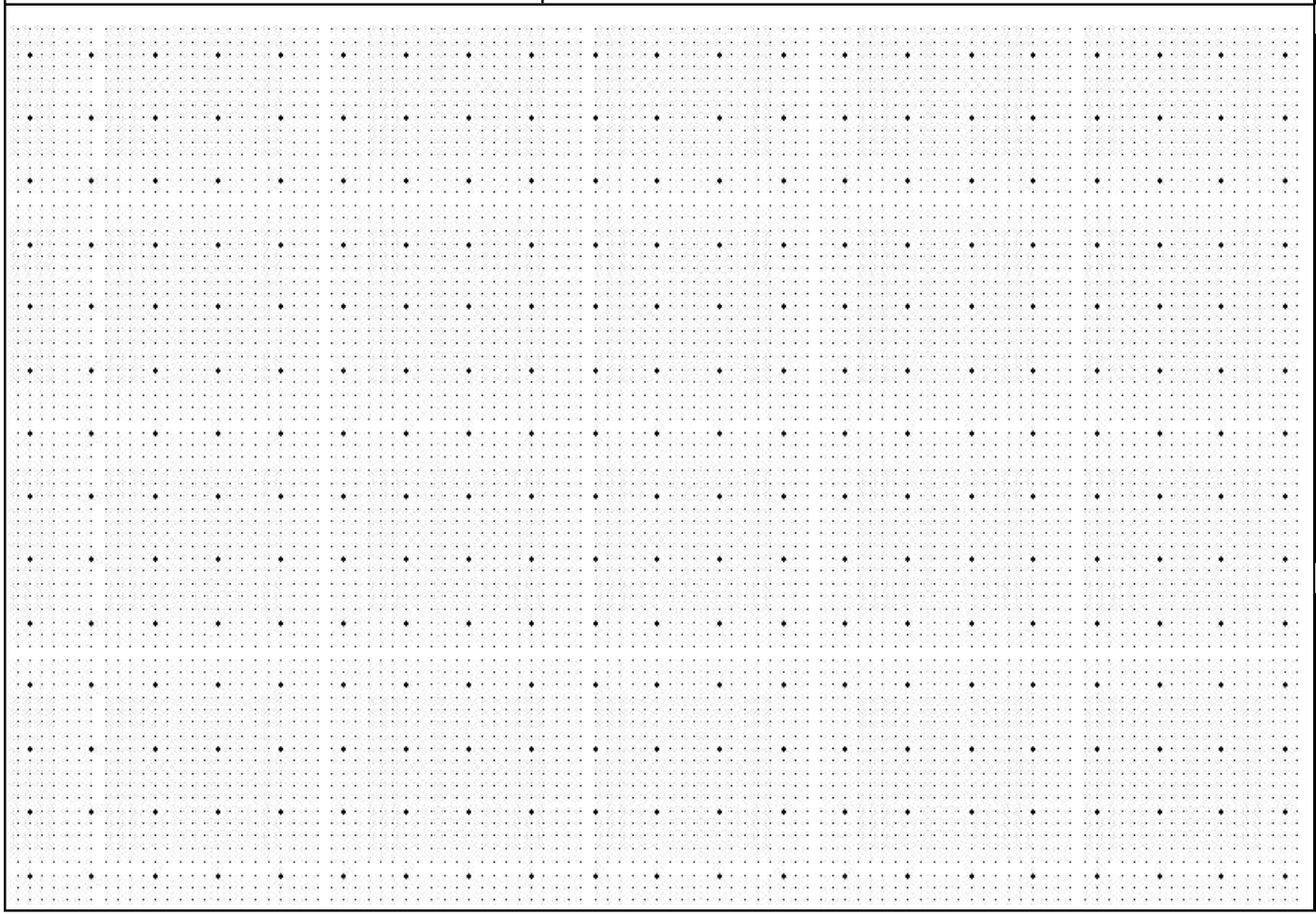
Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** UND WDS **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD HARDWD	3.000 ac	162,000	F	110	70	100	90	95 -- MILD	100	106,700	100	N	324	
UNMNGD HARDWD	1.120 ac	x 2,500	X	100				90 -- ROLLING	100	2,500	100	N	121	
VIEW IN CU		MOUNTAINS, AVERAGE, TOP 50, DISTANT							25	10,000			0	pot
	4.120 ac									119,200			**445**	

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	GALIPEAU, BRIAN GALIPEAU, LISA MARIE 153 WALDRON HILL ROAD WARNER, NH 03278	**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

2025 BASE YEAR BUILDING VALUATION

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

OWNER INFORMATION

LACROIX, YVAN
LACROIX, LISA
39 PINEDALE ST

MANCHESTER, NH 03102

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/04/2025	3898	135	Q V	200,000	BELL, WALTER & LORRAINE

PICTURE

LISTING HISTORY

09/12/24	KOVL	
04/01/20	DM	APPRAISER
10/03/14	TNRL	DATA COLLECTION

NOTES

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 1,060
		Parcel Total:	$ 1,060
2025	**$ 0**	**$ 0**	**$ 1,512**
		Parcel Total:	**$ 1,512**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** UND WDS **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD HARDWD	3.000 ac	162,000	F	110	70	100	90	90 -- ROLLING	100	101,000	100	N	324	
UNMNGD HARDWD	11.000 ac	x 2,500	X	95				90 -- ROLLING	100	23,500	100	N	1,188	
UNMNGD HARDWD	250.000 ff	x 75	F	110				90 -- ROLLING	100	18,600	0	N	0	
VIEW IN CU		MOUNTAINS, AVERAGE, TOP 75, DISTANT							100	62,000			0	potential
	14.000 ac									205,100			**1,512**	

PICTURE

OWNER

LACROIX, YVAN
LACROIX, LISA
39 PINEDALE ST

MANCHESTER, NH 03102

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

2025 BASE YEAR BUILDING VALUATION

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

%

OWNER INFORMATION

CRAIG, ALAN W
FANELLI, SUSAN M
124 HORSE HILL RD

CORCORD, NH 03303

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/24/2025	3893	2059	Q V	240,000	VANWAGNER, FLORENCE
05/19/2004	2657	682	U I 38	16,000	VAN WAGNER, LESLIE
04/09/2004	2000	0906	U I 38		VANWAGNER, FLORENCE

PICTURE

LISTING HISTORY

10/16/24	KOVL	
04/01/20	DM	APPRAISER
09/24/14	TNRL	DATA COLLECTION

NOTES

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 2,470
		Parcel Total:	$ 2,470
2025	**$ 0**	**$ 0**	**$ 2,744**
		Parcel Total:	**$ 2,744**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** UND WDS **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD PINE	3.000 ac	162,000	F	110	70	100	90	100 -- LEVEL	100	112,300	100	N	588	
UNMNGD PINE	11.000 ac	x 2,500	X	95				95 -- MILD	100	24,800	100	N	2,156	
VIEW IN CU		MOUNTAINS, WIDE, TOP 75, DISTANT							100	68,000			0	POTENTIAL
	14.000 ac									205,100			**2,744**	

PICTURE

OWNER

CRAIG, ALAN W
FANELLI, SUSAN M
124 HORSE HILL RD

CORCORD, NH 03303

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

2025 BASE YEAR BUILDING VALUATION

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

%

OWNER INFORMATION

HOLMY, CAROLYN E.
HOLMY, NATHAN E.
90 KEENE ROAD

WINCHESTER, NH 03470

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/22/2024	3871	2105	Q V	200,000	SWEENEY, ALAINA
11/22/2000	2232	0945	U I 18	200,000	CAVALIER REALTY CORP

PICTURE

LISTING HISTORY

09/03/24	KOVL	
04/01/20	DM	APPRAISER
10/15/14	TNRL	DATA COLLECTION

NOTES

9/24; LAND FOR SALE, CLEARED LOT; AP $200,000;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 1,670
		Parcel Total:	$ 1,670
2025	**$ 0**	**$ 0**	**$ 2,234**
		Parcel Total:	**$ 2,234**

LAND VALUATION

LAST REVALUATION: 2025

Zone: OC - OPEN CONSER **Minimum Acreage:** 5.00 **Minimum Frontage:** 300 **Site:** UNDEV CLEAR **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD PINE	5.000 ac	167,000	F	110	90	100	90	90 -- ROLLING	90	120,500	100	N	980	BBL
UNMNGD PINE	6.400 ac	x 2,500	X	96				85 -- MODERATE	100	13,100	100	N	1,254	
VIEW IN CU		MOUNTAINS, AVERAGE, TOP 75, DISTANT							100	62,000			0	MULTI-TIER
FRENCH BROOK IN CU	10.000 wf	NATURAL, MAIN BODY						95 -- MILD	100	19,900	0		0	
	11.400 ac									215,500			**2,234**	

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	HOLMY, CAROLYN E. HOLMY, NATHAN E. 90 KEENE ROAD WINCHESTER, NH 03470	**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

2025 BASE YEAR BUILDING VALUATION

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

Sales Analysis Results
Warner - 10/08/2025

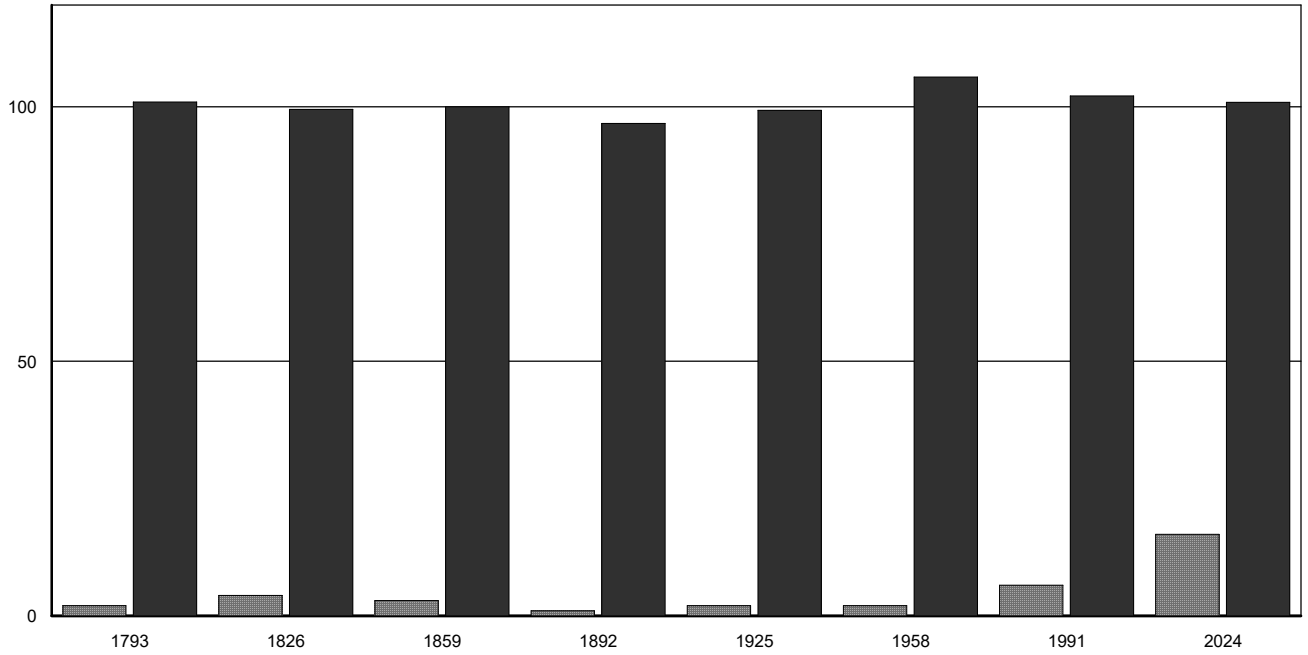
Sales Analysis Statistics			
Number of Sales:	**36**	Mean Sales Ratio:	**1.0169**
Minimum Sales Ratio:	**0.9206**	Median Sales Ratio:	**1.0088**
Maximum Sales Ratio:	**1.2626**	Standard Deviation:	**0.0641**
Aggregate Sales Ratio:	**1.0097**	Coefficient of Dispersion:	**4.4077**
		Price Related Differential:	**1.0072**

Sales Analysis Criteria	
Sold: 10/01/2024 - 08/04/2025	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 - 2025	Trend: 0.000% Prior to 10/08/2025
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.921	00011 00031 00000000	03	6.60	R1	E	RSA C 1,768	$ 461,000	$ 424,400 07/10/2025	I	Q	DORJETS, ALEXANDER & F	$ 240,830
0.921	00014 00028 00000005	02	2.10	R1	G	RSA D 2,175	$ 600,000	$ 552,600 12/06/2024	I	Q	STEVENS LIVING TRUST	$ 281,850
0.934	00007 00026 00000001	02	1.60	R1	F	MHD A 1,252	$ 430,000	$ 401,700 06/24/2025	I	Q	CHENARD, SIERRA M	$ 196,260
0.956	00015 00011 00000001	03	15.16	R1	E	RSA C 4,596	$ 1,168,000	$ 1,116,900 06/11/2025	I	Q	HEATON, JOHN F	$ 533,920
0.961	00003 00070 00000000	02	1.44	R1	E	RSA C 2,866	$ 599,933	$ 576,400 07/25/2025	I	Q	PATSFIELD, BRIAN & EIL	$ 289,670
0.967	00031 00054 00000000	06	0.30	CI	E	CRT C 3,814	$ 599,000	$ 579,400 06/06/2025	I	Q	ONE EAST MAIN LLC	$ 321,330
0.971	00032 00038 00000000	01	0.55	R1	F	RSA B 1,732	$ 422,000	$ 409,800 05/12/2025	I	Q	KITTREDGE, CAROLINE FU	$ 252,180
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,534	$ 682,900 06/05/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.972	00020 00006 00000006	04	5.33	R1	F	RSA A 2,530	$ 702,533	$ 682,900 05/28/2025	I	Q	HOLT, MICHAEL A. TTEE	$ 340,200
0.975	00037 00011 00000000	02	1.25	R1	F	RSA E 4,528	$ 795,000	$ 774,900 07/01/2025	I	Q	GONEAU, PATRICIA M FAM	$ 346,210
0.978	00006 00052 00000000	03	10.60	R1	F	RSA C 2,990	$ 755,000	$ 738,200 08/01/2025	I	Q	MCCLURE, MARTHA	$ 368,570
0.985	00010 00074 00000000	03	12.08	R1	E	RSA C 2,563	$ 655,000	$ 645,200 05/15/2025	I	Q	DUBREUIL, TAMMY A	$ 253,890
0.986	00011 00037 00000000	03	3.00	R1	F	RSA B 3,203	$ 529,000	$ 521,600 06/16/2025	I	Q	SERVICE, WALTER C	$ 256,560
0.988	00003 00079 00000000	02	0.49	R1W	E	RSA C 2,274	$ 401,000	$ 396,100 06/30/2025	I	Q	WORMALD, JONNA M	$ 227,380
1.000	00003 00065 00000000	02	0.10	R2	E	RSA E 2,960	$ 410,000	$ 410,100 05/08/2025	I	Q	MOODY PROPERTY MANAGEM	$ 244,910
1.003	00031 00017 00000000	01	0.33	R2	E	RSA C 2,630	$ 475,000	$ 476,600 01/22/2025	I	Q	CHALOUX, DANIEL L	$ 229,740
1.007	00003 00068 00000001	02	0.00	R1	E	RCT A 1,357	$ 280,000	$ 282,000 01/21/2025	I	Q	TORRES ORTIZ, EVA M.	$ 180,650
1.007	00029 00008 00000000	01	2.40	R1	E	RSA E 2,924	$ 475,000	$ 478,400 10/23/2024	I	Q	JOHNSTON, DAVID A	$ 247,330
1.011	00003 00039 00000003 NO EVIDENCE OF MARKETING PROPERTY WAS FOUND ANYW	07	4.61	CI	E	CEW A 1,395	$ 400,000	$ 404,200 03/13/2025	I	Q	NICHOLSON HOLDINGS, LL	$ 379,220
1.012	00030 00034 00000000	01	4.00	R1	E	RSA F 4,311	$ 625,000	$ 632,300 04/14/2025	I	Q	JOHNSON, CHERYL	$ 298,690

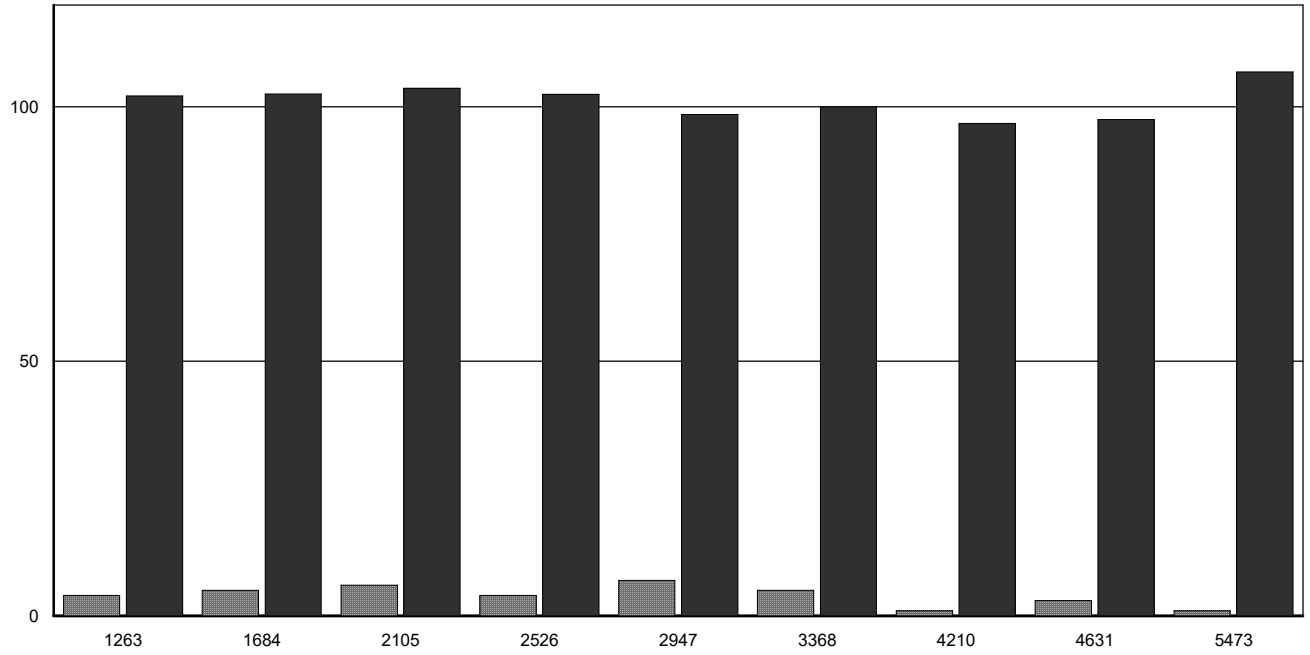
Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.015	00010 00080 00000000	02	0.77	R1	F	RSA E 1,967	$ 435,000	$ 441,500 12/17/2024	I	Q	LEFEBVRE FAMILY REALTY	$ 207,150
1.015	00028 00021 00000000	02	0.09	R1W	E	RSA B 948	$ 284,900	$ 289,300 08/01/2025	I	Q	BERTHEL, MAUREEN M	$ 106,480
1.022	00017 00004 00000006	02	2.59	R1	F	RSA D 3,017	$ 613,333	$ 626,900 01/03/2025	I	Q	IRON ARMS CORP	$ 216,430
1.025	00003 00068 00000002	02	0.00	R1	E	RCT A 1,357	$ 266,000	$ 272,700 01/21/2025	I	Q	SANDLIN, JONATHAN S	$ 180,650
1.027	00017 00003 00000002	02	2.30	R1	F	MHD A 1,176	$ 331,000	$ 340,000 10/23/2024	I	Q	JONES, ADREA LEIGH	$ 97,530
1.032	00037 00013 00000000 SOLD WITH 37-12, ASSESSMENT IS FOR BOTH	02	1.80	R1	F	RSA D 3,055	$ 550,000	**$ 567,600** 02/19/2025	I	Q	PROULX FAMILY REVOCABL	$ 291,730
1.056	00025 00004 00000000	02	0.63	R1	E	RSA B 943	$ 245,000	$ 258,700 02/03/2025	I	Q	GREER, ROBERT W REVOC	$ 136,430
1.059	00003 00095 00000004	02	2.10	R1	F	RSA A 1,885	$ 499,933	$ 529,200 12/16/2024	I	Q	KNIGHT BROTHERS DEVELO	$ 50,150
1.061	00011 00046 00000000	03	2.50	R1	F	RSA A 2,234	$ 430,000	$ 456,200 02/20/2025	I	Q	HOLT, CHARLES AND DEBO	$ 267,670
1.061	00003 00095 00000003	02	3.44	R1	F	RSA A 2,015	$ 490,000	$ 520,100 01/31/2025	I	Q	KNIGHT BROTHERS DEVELO	$ 52,160
1.065	00014 00028 00000006	02	5.20	R1	G	RSA A 2,342	$ 535,000	$ 569,600 10/31/2024	I	Q	SIMARD, ANTHONY R	$ 240,720
1.069	00031 00011 00000000	06	1.85	R1	E	RSA E 5,195	$ 852,000	$ 910,450 06/26/2025	I	Q	CHAMBERLAIN, DUSTIN &	$ 419,705
1.094	00003 00015 00000001	02	6.00	R1	F	RSA A 2,008	$ 475,000	$ 519,500 10/23/2024	I	Q	SEU CREW HOME BUILDERS	$ 977
1.110	00031 00037 00000000	01	0.40	R1	F	RSA A 1,577	$ 340,000	$ 377,300 10/29/2024	I	Q	CAILLER, ARTHUR L	$ 249,470
1.110	00003 00092 00000000	02	1.00	R1	F	RSA A 1,521	$ 315,000	$ 349,700 04/14/2025	I	Q	ALLEN, C. RICHARD & MI	$ 188,690
1.263	00014 00029 000001-8	02	1.60	R1	G	RSA D 2,604	$ 425,000	$ 536,600 02/21/2025	I	Q	TEITELBAUM, DANIEL & N	$ 321,530

Warner: Median A/S Ratio by Year of Construction



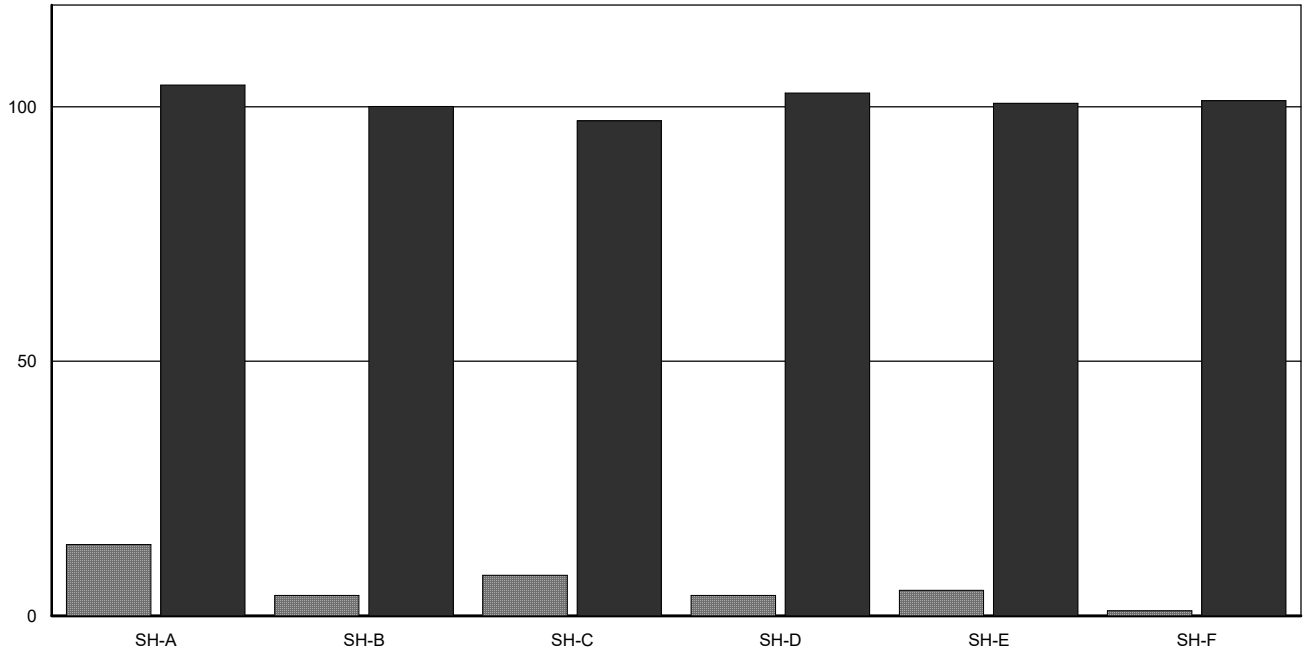
		# of Parcels	Median A/S x 100
1793	1761 to 1793	2	100.94
1826	1794 to 1826	4	99.47
1859	1827 to 1859	3	100.02
1892	1860 to 1892	1	96.73
1925	1893 to 1925	2	99.30
1958	1926 to 1958	2	105.84
1991	1959 to 1991	6	102.13
2024	1992 to 2024	16	100.88
		36	

Warner: Median A/S Ratio by Effective Area



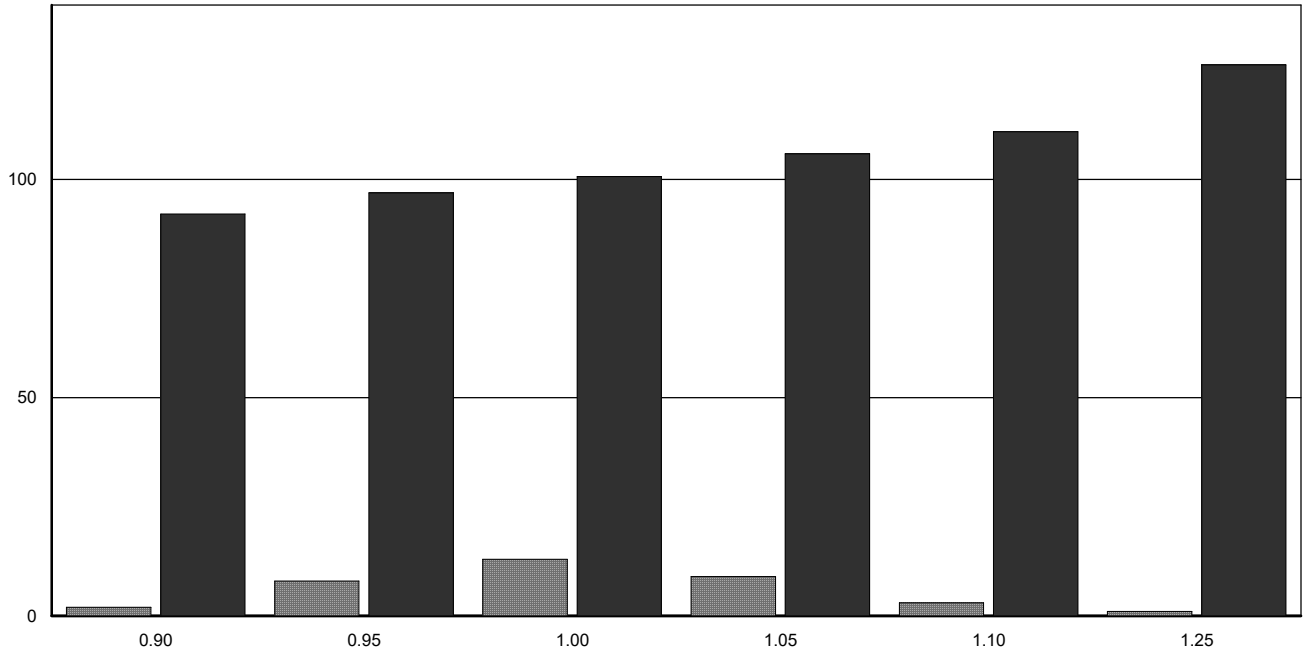
		# of Parcels	Median A/S x 100
1263	843 to 1,263	4	102.13
1684	1,264 to 1,684	5	102.52
2105	1,685 to 2,105	6	103.67
2526	2,106 to 2,526	4	102.44
2947	2,527 to 2,947	7	98.50
3368	2,948 to 3,368	5	100.02
4210	3,790 to 4,210	1	96.73
4631	4,211 to 4,631	3	97.47
5473	5,053 to 5,473	1	106.86
		36	

Warner: Median A/S Ratio by Story Height



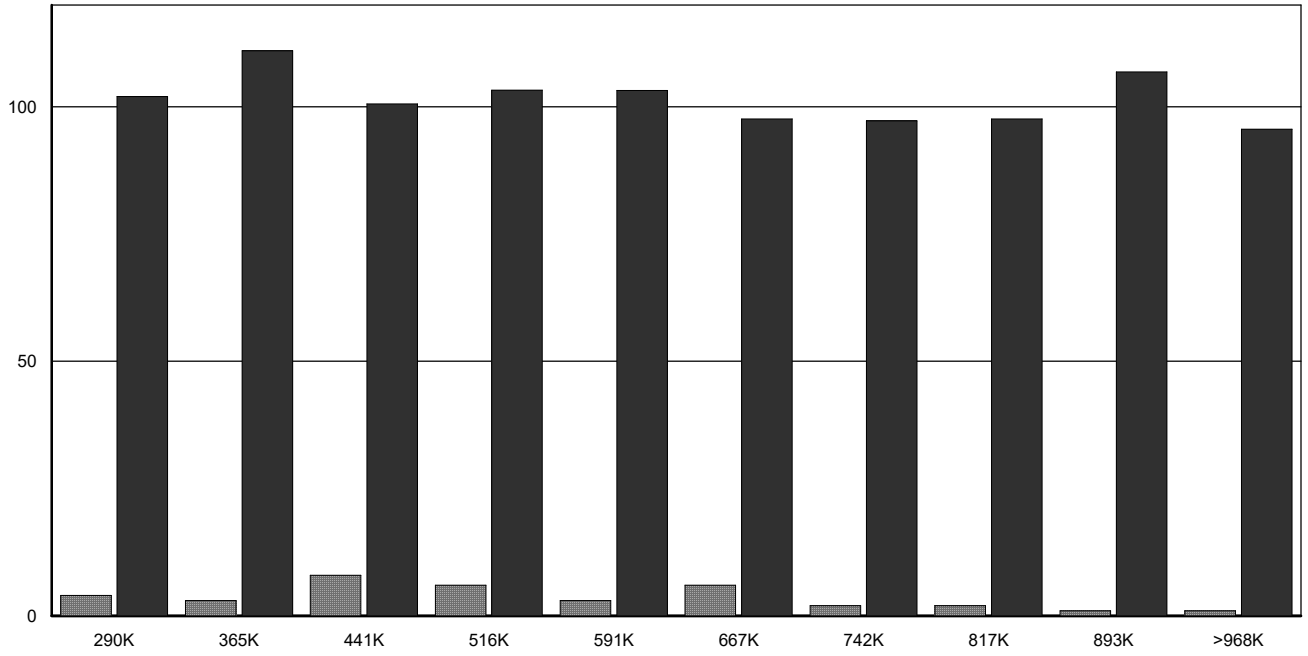
		# of Parcels	Median A/S x 100
SH-A	1 STORY FRAME	14	104.29
SH-B	1.5 STORY FRAME	4	100.07
SH-C	1.75 STORY FRAME	8	97.25
SH-D	2 STORY FRAME	4	102.71
SH-E	2.5 STORY FRAME	5	100.72
SH-F	2.75 STORY FRAME	1	101.17
		36	

Warner: Distribution of Sale Ratios



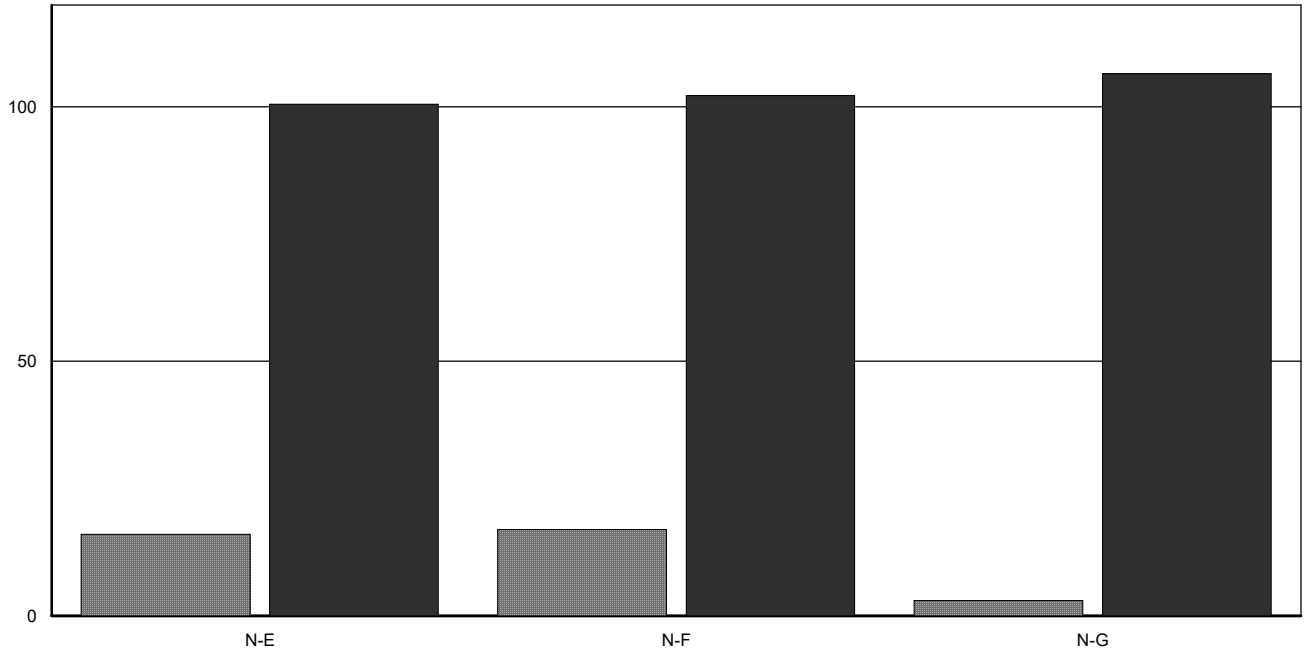
	# of Parcels	Median A/S x 100
0.90	2	92.08
0.95	8	96.92
1.00	13	100.71
1.05	9	105.85
1.10	3	110.97
1.25	1	126.26
	36	

Warner: Median A/S Ratio by Sale Price



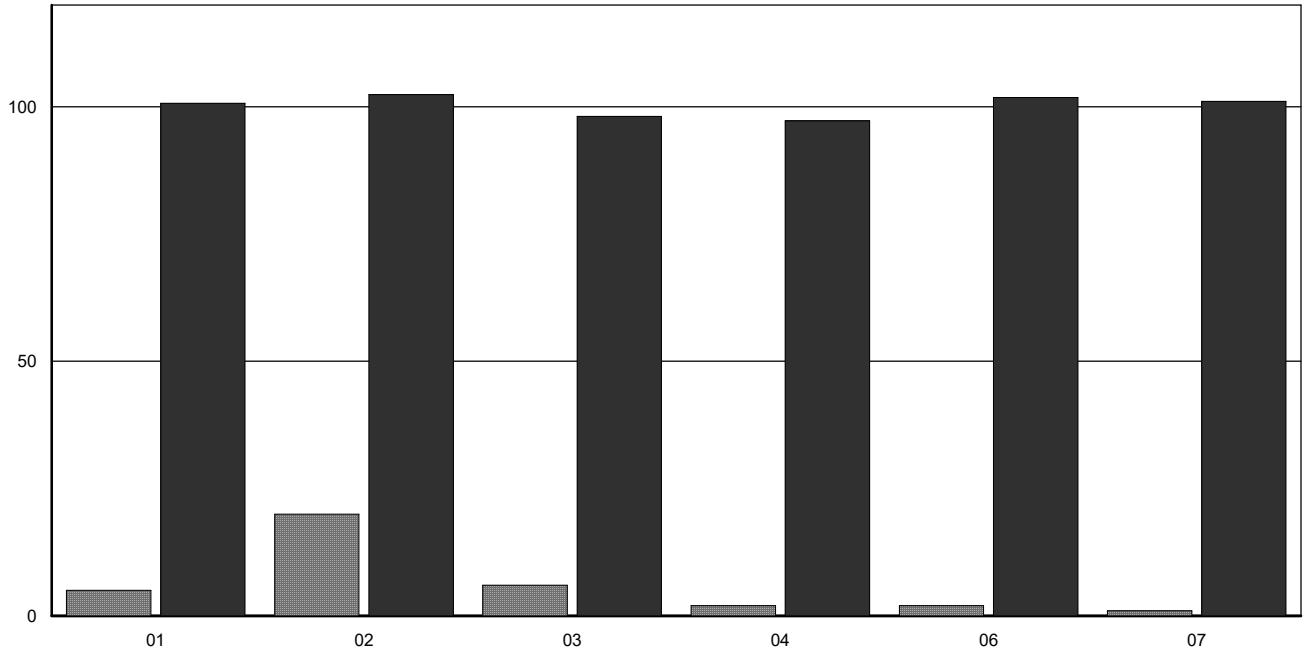
		# of Parcels	Median A/S x 100
290K	$214,499 to $289,847	4	102.03
365K	$289,848 to $365,196	3	110.97
441K	$365,197 to $440,545	8	100.54
516K	$440,546 to $515,894	6	103.28
591K	$515,895 to $591,243	3	103.20
667K	$591,244 to $666,592	6	97.62
742K	$666,593 to $741,941	2	97.21
817K	$741,942 to $817,290	2	97.62
893K	$817,291 to $892,639	1	106.86
>968K	> $967,988	1	95.63
		36	

Warner: Median A/S Ratio by Neighborhood



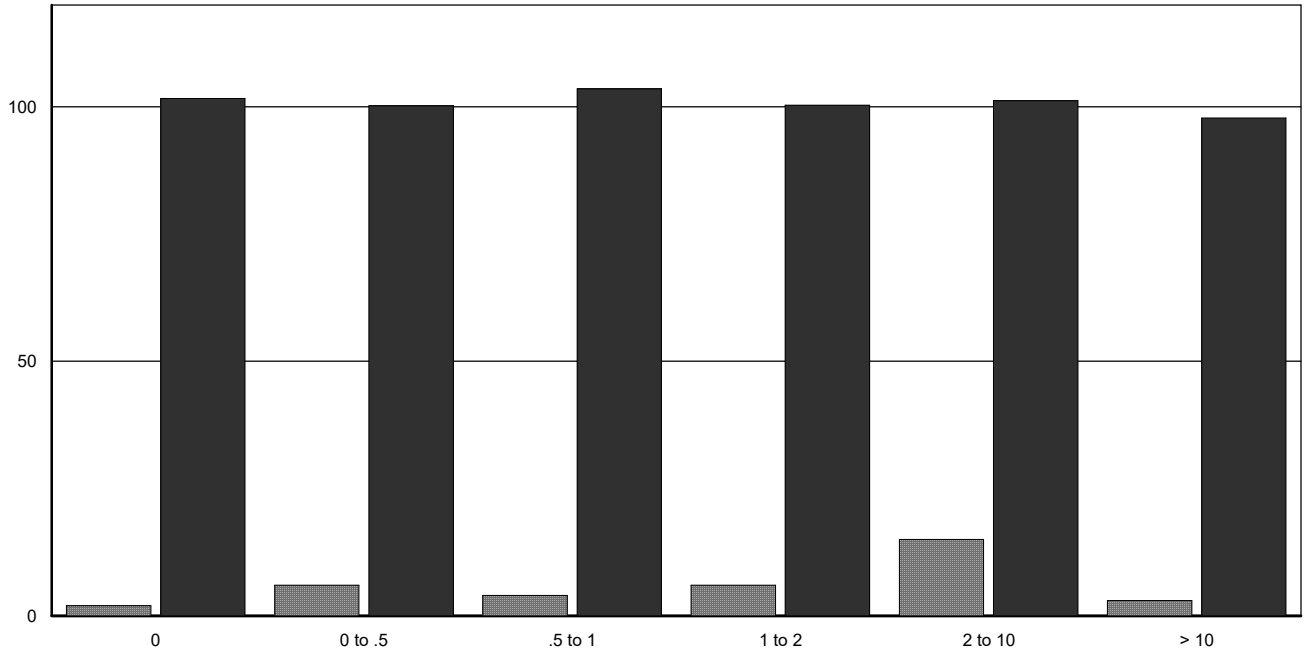
		# of Parcels	Median A/S x 100
N-E	AVERAGE	16	100.53
N-F	AVERAGE+10	17	102.21
N-G	AVERAGE+20	3	106.47
		36	

Warner: Median A/S Ratio by Zone



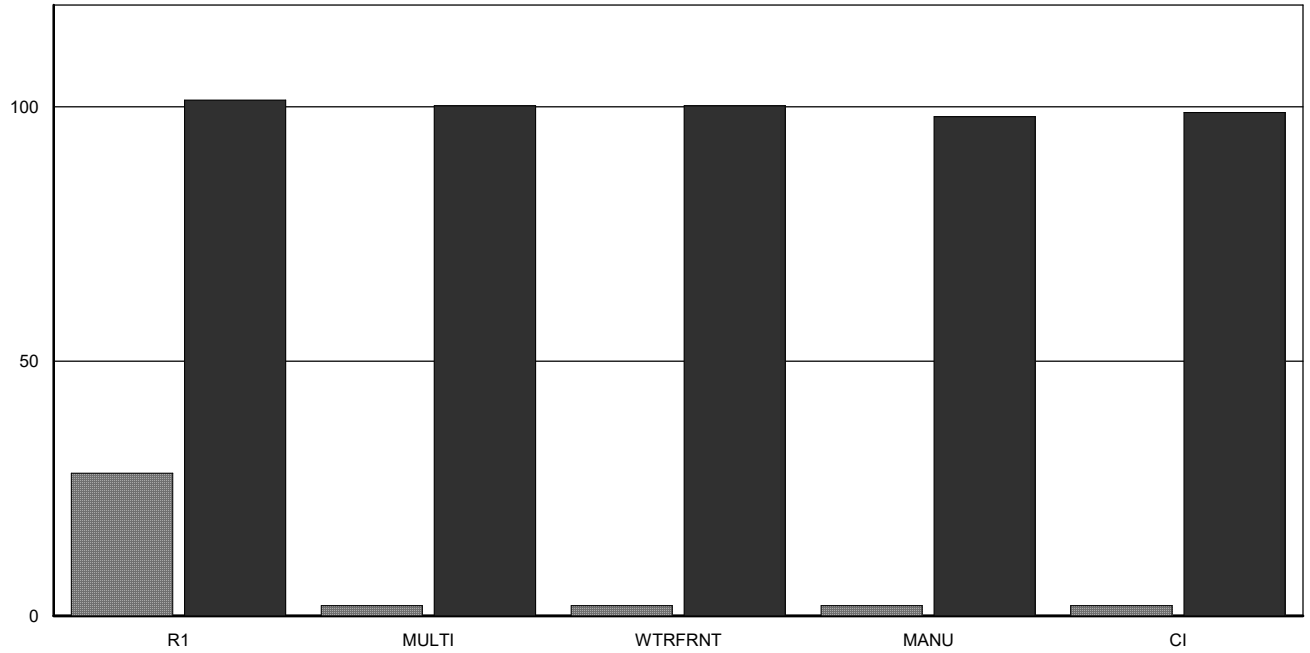
		# of Parcels	Median A/S x 100
01	R1 - VILLAGE RES	5	100.72
02	R2 - MEDIUM DENSITY	20	102.37
03	R3 - LOW DENSITY	6	98.14
04	OC - OPEN CONSER	2	97.21
06	B1 - BUSINESS	2	101.79
07	C1 - COMMERCIAL	1	101.05
		36	

Warner: Median A/S Ratio by Acreage



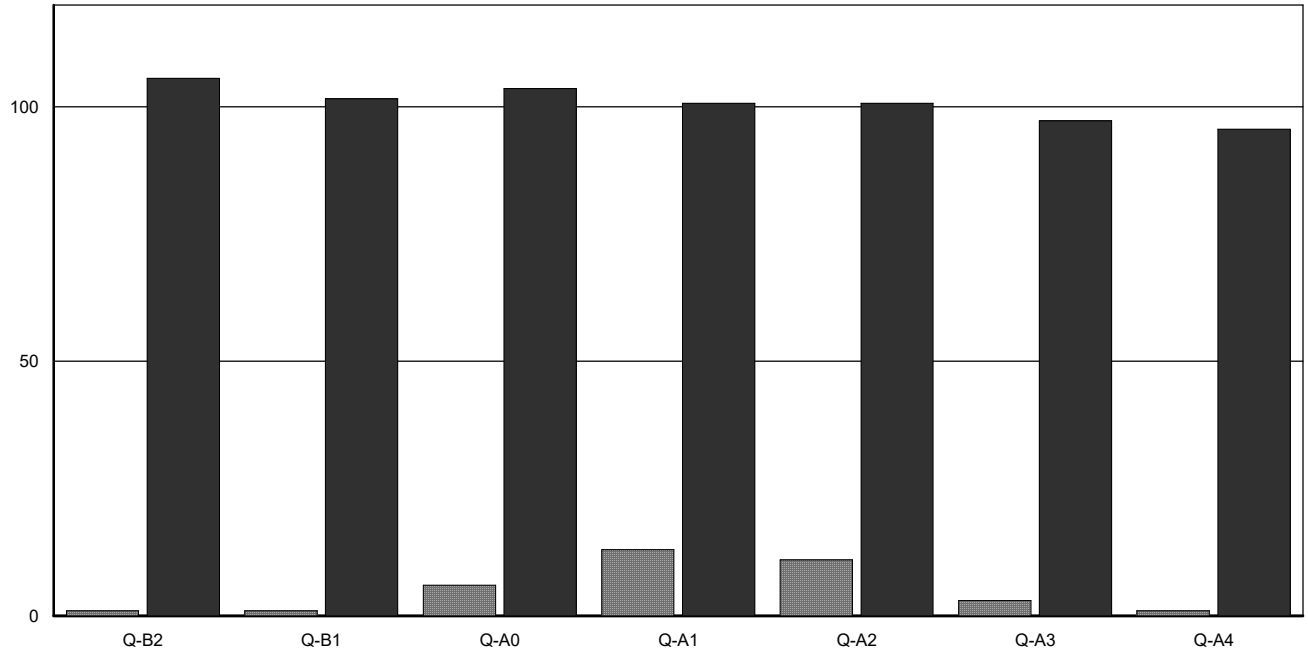
	# of Parcels	Median A/S x 100
0	2	101.62
0 to .5	6	100.18
.5 to 1	4	103.54
1 to 2	6	100.34
2 to 10	15	101.17
> 10	3	97.77
	36	

Warner: Median A/S Ratio by Improved Use



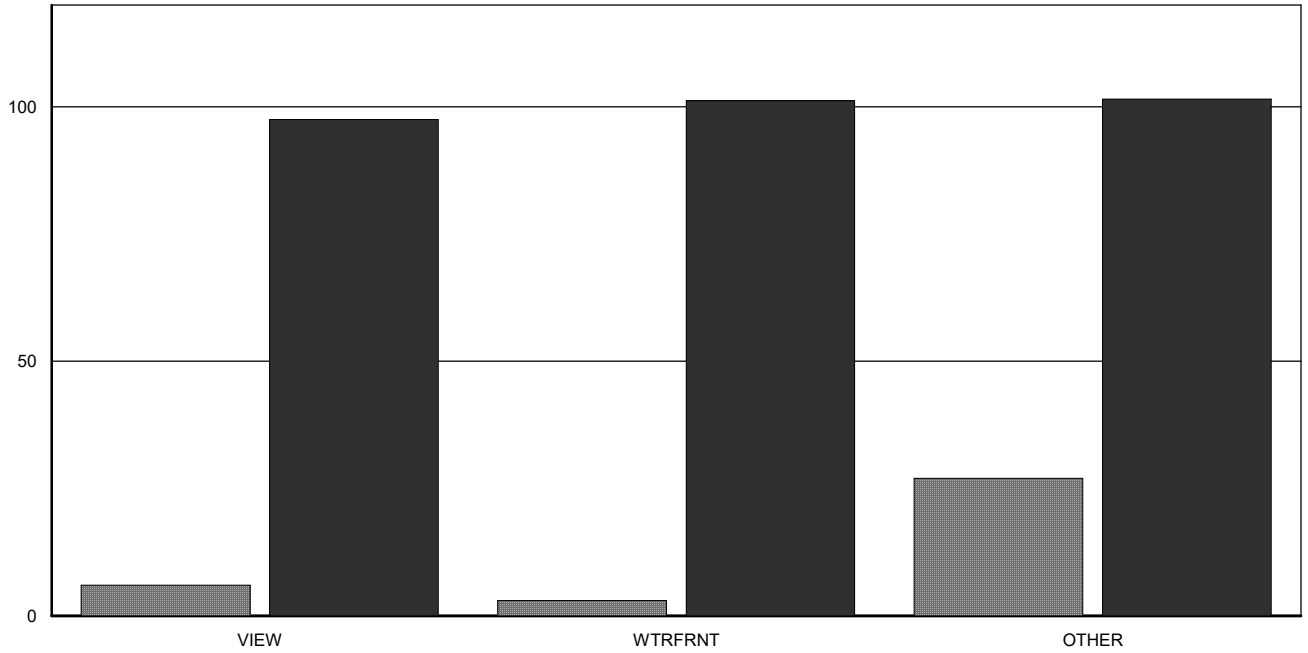
	# of Parcels	Median A/S x 100
R1	28	101.33
MULTI	2	100.18
WTRFRNT	2	100.16
MANU	2	98.07
CI	2	98.89
	36	

Warner: Median A/S Ratio by Building Quality



		# of Parcels	Median A/S x 100
Q-B2	AVG-20	1	105.59
Q-B1	AVG-10	1	101.54
Q-A0	AVG	6	103.57
Q-A1	AVG+10	13	100.71
Q-A2	AVG+20	11	100.72
Q-A3	AVG+30	3	97.21
Q-A4	EXC	1	95.63
		36	

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



	# of Parcels	Median A/S x 100
VIEW	6	97.49
WTRFRNT	3	101.17
OTHER	27	101.49
	36	

OWNER INFORMATION

SHATNEY, NATHAN MARK
MERRON, BROOKLYN DYER
101 ANNIS LOOP

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/23/2024	3867	507	Q I	475,000	SEU CREW HOME BUILDERS
04/05/2024	3852	2674	Q V	140,000	CONSENTINO, CATHERINE

PICTURE

LISTING HISTORY

04/09/25 DMVM
08/20/24 DMVL
04/01/24 LMSL

NOTES

BRN; EFF 4/24 LOT RESTORED/INVOLUNTARY MERGER APPROVED 12/23; 4/25; PU NEW HSE; NOH; EST INT & IS 100% COMPL; WOB;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 977
		Parcel Total:	$ 977
2025	**$ 360,000**	**$ 0**	**$ 159,500**
		Parcel Total:	**$ 519,500**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	F	110	100	100	100	95 -- MILD	90	150,000	0	N	150,000	CORNER/RT 103
1F RES	4.000 ac	x 2,500	X	100				95 -- MILD	100	9,500	0	N	9,500	
	6.000 ac									159,500			**159,500**	

PICTURE

OWNER

SHATNEY, NATHAN MARK
MERRON, BROOKLYN DYER
101 ANNIS LOOP

WARNER, NH 03278

TAXABLE DISTRICTS

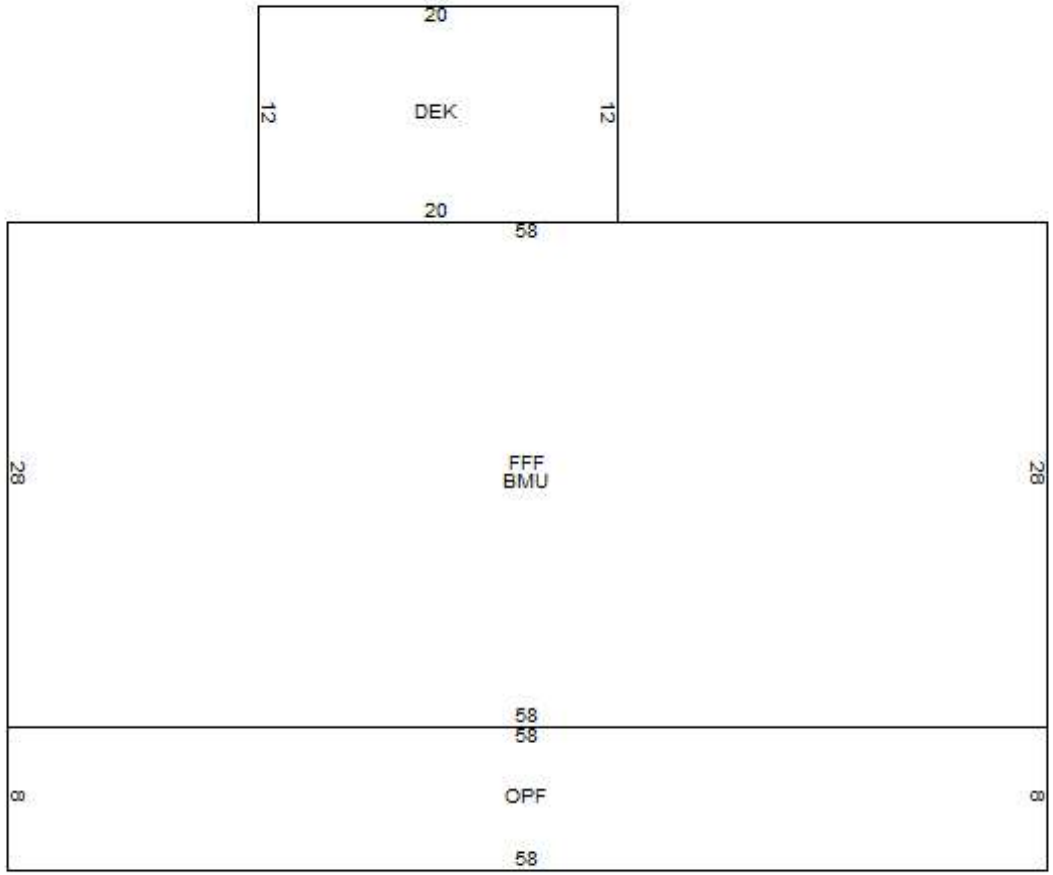
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/20/24	2024-077	MECHANICAL	BOILER
07/15/24	2024-056	PLUMBING	ADD ALL PLUMB & GAS FC
07/03/24	2024-052	ELECTRICAL	COMPL ELEC - NEW HSE
04/12/24	2024-037	NEW RESIDENCE	3 BED, 2 BTH, NO GAR

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9990** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1319**
Sq. Foot Cost: **$ 181.10**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1624	1.00	1624
BMU	BSMNT	1624	0.15	244
OPF	OPEN PORCH	464	0.25	116
DEK	DECK/ENTRANCE	240	0.10	24
GLA:	**1,624**	**3,952**		**2,008**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 363,649**
Year Built:		**2024**
Condition For Age:	AVERAGE	**1 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**1 %**
Building Value:		**$ 360,000**

OWNER INFORMATION

WARNER ROAD LLC

470 NEWMARKET ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/13/2025	3883	2876	Q I	400,000	NICHOLSON HOLDINGS, LLC
05/04/2011	3253	0891	Q V	118,000	A&P INVESTMENTS, LLC

PICTURE

LISTING HISTORY

10/28/24 RWVM

NOTES

BUILT 2011, CONSISTS OF APPROX 30X30 GARAGE AREA & 30X30 OFFICE/RETAIL AREA, ALL ON SLAB;10/24 DNVI; INT EST; PU SHEDS & FENCE; DNPU AC MINI SPLIT IN COF ONLY;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	2,400	30 x 80	67	44.00	50	35,376	NO DRS/SB
PAVING	5,000	1 x 5000	63	3.25	60	6,143	
FENCE COMMERCIAL/FT	300		113	16.00	50	2,712	WOOD/EST
LIGHTS-PKG LOT/SINGL	2		100	1,700.00	100	3,400	
						47,600	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 279,000	$ 0	$ 100,220
		Parcel Total:	$ 379,220
2025	**$ 113,800**	**$ 47,600**	**$ 242,800**
		Parcel Total:	**$ 404,200**

LAND VALUATION

LAST REVALUATION: 2025

Zone: C1 - COMMERCIAL **Minimum Acreage:** 0.92 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
COM/IND	0.920 ac	156,000	E	100	100	100	100	100 -- LEVEL	150	234,000	0	N	234,000	LOC/USE
COM/IND	3.690 ac	x 2,500	X	100				95 -- MILD	100	8,800	0	N	8,800	
	4.610 ac									242,800			**242,800**	

PICTURE

OWNER

WARNER ROAD LLC

470 NEWMARKET ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

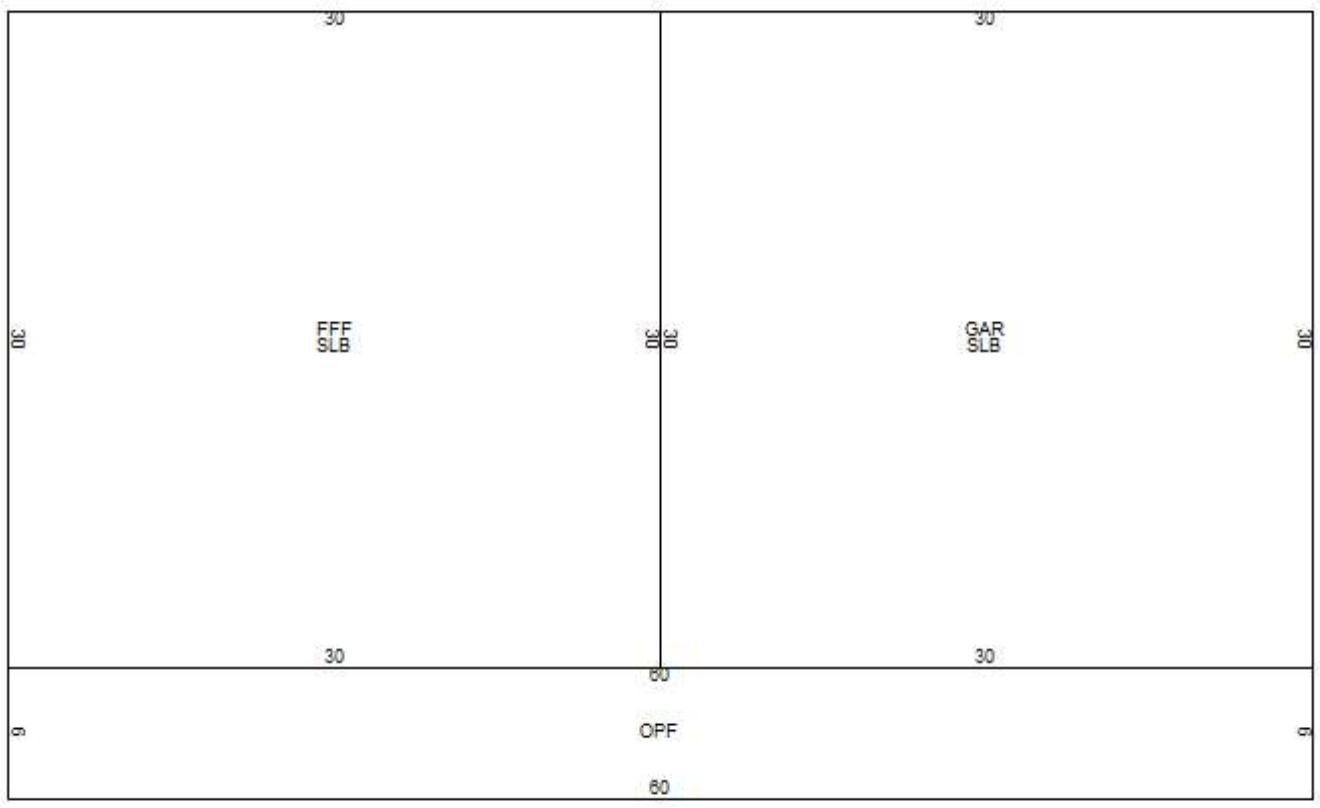
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME GENOFF**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **VINYL SIDING**
Int: **DRYWALL/AVERAGE FOR USE**
Floor: **CONCRETE/CARPET**
Heat: **GAS/FA NO DUCTS**
Bedrooms: Baths: **AVERAGE**
Extra Kitchens: Fireplaces:
A/C: **Yes 50.00 %** Generators:
Quality: **A0 AVG**
Com. Wall: **STEEL, 12 FT.** **1.0500**
Size Adj: **1.4668** Base Rate: **CEW 62.00**
Bldg. Rate: **1.4081**
Sq. Foot Cost: **$ 91.67**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	900	0.45	405
FFF	FST FLR FIN	900	1.00	900
SLB	SLB	1800	0.00	0
OPF	OPEN PORCH	360	0.25	90
GLA:	**900**	**3,960**		**1,395**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 127,880**
Year Built:		**2011**
Condition For Age:	GOOD	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 113,800**

OWNER INFORMATION

HERBERT, JEREMY
HERBERT, RACHEL
77 SOUTH STATE STREET LEFT

CONCORD, NH 03301

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/08/2025	3889	0001	Q I	410,000	MOODY PROPERTY
02/07/2025	3881	947	U I 40	1	MOODY, MITCHELL E.
11/19/2021	3770	723	Q I	332,000	855 ROUTE 103 LLC
11/17/2020	3708	422	Q I		FIREPOINT PROPERTIES LLC
05/16/2019	3630	2838	Q I	160,000	VIOLENA, LLC

PICTURE

LISTING HISTORY

08/27/24	DMVM	
04/01/20	DM	APPRAISER
04/16/14	TNRM	DATA COLLECTION

NOTES

GRN; 22 X 24 SECTION ON1ST FLR-APT UNIT AS OF 4/2013.AREA, 24 X 28 UNFIN STORAGE AREA (UNHEATED), 2ND FLR IS APARTMENT = 2 BEDRMS, KITCHEN, LIVRM, 1 3-FIX2010: APT 2ND FLR.11/15/11 CHANGED TO RES & TOOK PUBLIC WTR & SEWER AWAY PER ORDER OF TOWN ADMIN; 8/24; NOH; EXT=V.GD; WELL MAINT; CORNER LOT; LRG WINDS ON FFF IN FRNT; EST ATF DUE TO CURTAINS; BRK FNDTN; CORR'D DEK SIZE;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 207,410	$ 0	$ 37,500
		Parcel Total: $ 244,910	
2025	**$ 329,100**	**$ 0**	**$ 81,000**
		Parcel Total: $ 410,100	

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	0.100 ac	100,000	E	100	100	100	100	90 -- ROLLING	90	81,000	0	N	81,000	TRAFFIC/LOC
	0.100 ac									81,000			**81,000**	

PICTURE

OWNER

HERBERT, JEREMY
HERBERT, RACHEL
77 SOUTH STATE STREET LEFT

CONCORD, NH 03301

TAXABLE DISTRICTS

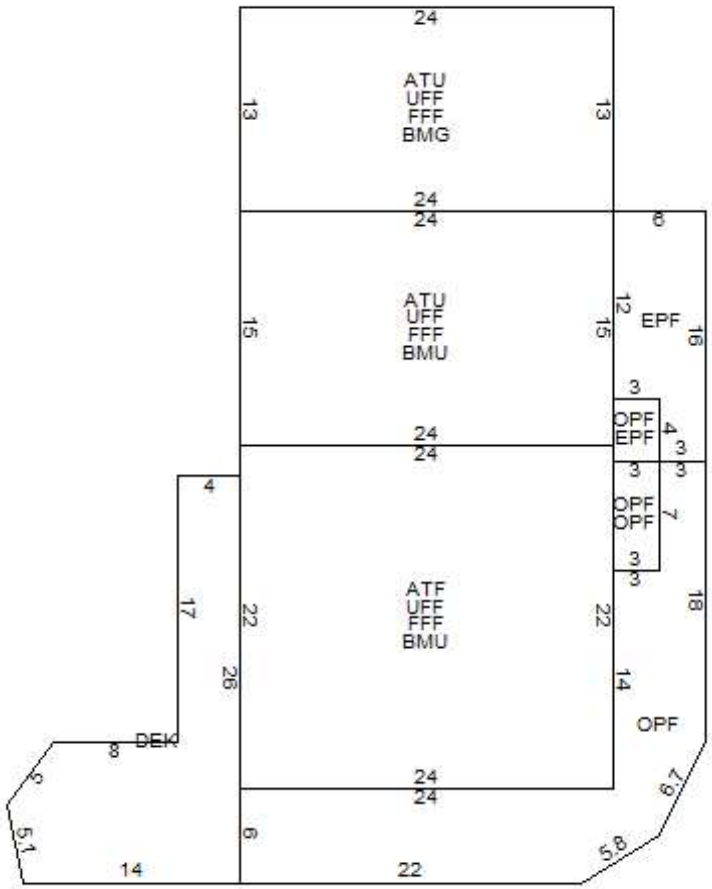
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.5 STORY FRAME MULTI FAMI**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL/PLASTER**
Floor: **CARPET/HARDWOOD**
Heat: **OIL/FA DUCTED**
Bedrooms: **5** Baths: **2.0** Fixtures: **6**
Extra Kitchens: **1** Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9189** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0692**
Sq. Foot Cost: **$ 171.07**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	672	0.10	67
UFF	UPPER FLR FIN	1200	1.00	1200
FFF	FST FLR FIN	1200	1.00	1200
BMU	BSMNT	888	0.15	133
ATF	ATTIC FINISHED	528	0.25	132
OPF	OPEN PORCH	314	0.25	79
EPF	ENCLSD PORCH	96	0.70	67
BMG	BASEMENT	312	0.20	62
DEK	DECK/ENTRANCE	195	0.10	20
GLA:	**2,532**	**5,405**		**2,960**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 506,367**
Year Built:		**1840**
Condition For Age:	GOOD	**30 %**
Physical:		
Functional:	CTR	**5 %**
Economic:		
Temporary:		
Total Depreciation:		**35 %**
Building Value:		**$ 329,100**

OWNER INFORMATION

HAMILTON, ANGELA
PALMA, CONNOR
916 ROUTE 103 EAST UNIT 1

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/21/2025	3879	2657	Q I	280,000	TORRES ORTIZ, EVA M.
06/03/2024	3857	1617	U I 89	258,000	POULIOT, KAYLA N.
05/31/2018	3596	24	Q I	179,930	LAUDER, JEANINE L
11/08/2005	2840	0002	Q I	179,900	GLOVER CONSTRUCTION

PICTURE

LISTING HISTORY

09/29/25 LMHC
08/27/24 DMVM

NOTES

WHT; BASEMENT GARAGE - 1 CAR; 8/24; ALL INFO FROM HO (MRS) DNVI; EXT=GD;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
916 ROUTE 103 EAST	1		100	75,000.00	90	67,500	LOC
PATIO	432	12 x 36	97	7.00	100	2,933	
						70,400	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 180,650	$ 0	$ 0
		Parcel Total: $ 180,650	
2025	**$ 211,600**	**$ 70,400**	**$ 0**
		Parcel Total: $ 282,000	

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

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

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE

OWNER

HAMILTON, ANGELA
PALMA, CONNOR
916 ROUTE 103 EAST UNIT 1

WARNER, NH 03278

TAXABLE DISTRICTS

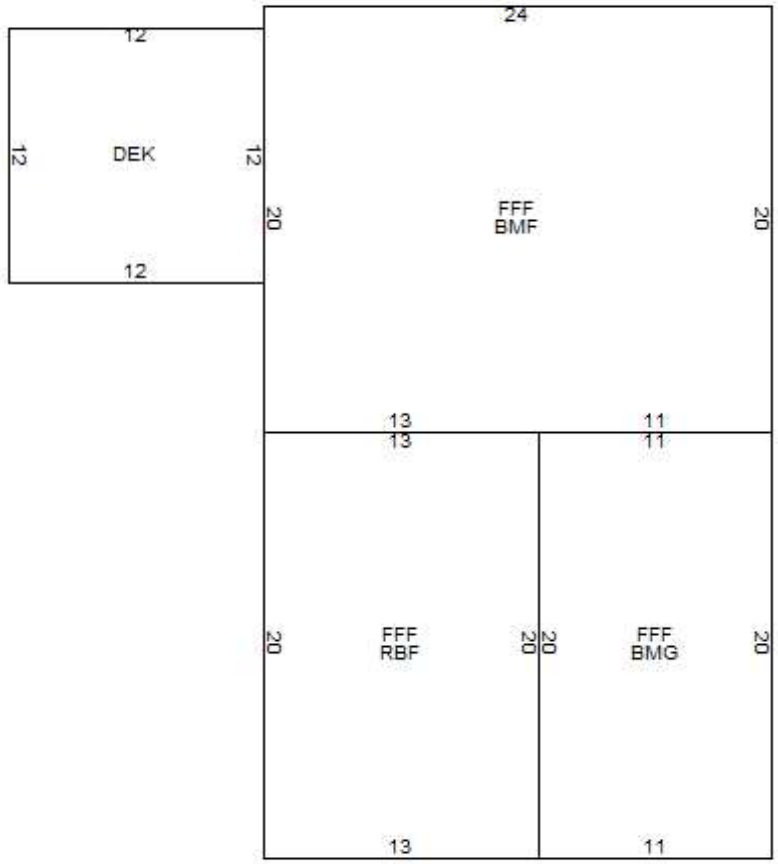
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME TOWNHOUSE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **1.5** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.1185** Base Rate: **RCT 160.00**
Bldg. Rate: **1.2180**
Sq. Foot Cost: **$ 194.89**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	144	0.10	14
FFF	FST FLR FIN	960	1.00	960
BMF	BSMNT FINISHED	480	0.30	144
BMG	BASEMENT	220	0.20	44
RBF	RAISED BSMNT	260	0.75	195
GLA:	**1,299**	**2,064**		**1,357**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 264,466**
Year Built:		**2005**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:	LOC	**10 %**
Temporary:		
Total Depreciation:		**20 %**
Building Value:		**$ 211,600**

OWNER INFORMATION

STUPCA, DIANA M.
STUPCA, GRANT W.
916 ROUTE 103 EAST UNIT 2

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/21/2025	3879	2782	Q I	266,000	SANDLIN, JONATHAN S
08/18/2020	3691	2881	Q I	190,000	BONIN, SAMANTHA
09/01/2017	3568	2275	Q I	169,000	EVANS, MICHAEL J
04/18/2012	3309	1286	Q I		EVANS TRUST, MICHAEL
10/05/2005	2828	1943	Q I	175,000	GLOVER CONSTRUCTION

PICTURE

LISTING HISTORY

09/29/25 LMHC
08/27/24 DMVM

NOTES

WHT; BASEMENT GARAGE - 1 CAR2015: 4/25/14 TNRL.DWL- 8X14 SECTION STORAGE IN BSMT; 8/24; NOH; EXT=GD; DNPU ICE SHACK;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
916 ROUTE 103 EAST	1		100	75,000.00	90	67,500	LOC
						67,500	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 180,650	$ 0	$ 0
		Parcel Total: $ 180,650	
2025	**$ 205,200**	**$ 67,500**	**$ 0**
		Parcel Total: $ 272,700	

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Neighborhood	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	E						
0 ac							

PICTURE

OWNER

STUPCA, DIANA M.
STUPCA, GRANT W.
916 ROUTE 103 EAST UNIT 2

WARNER, NH 03278

TAXABLE DISTRICTS

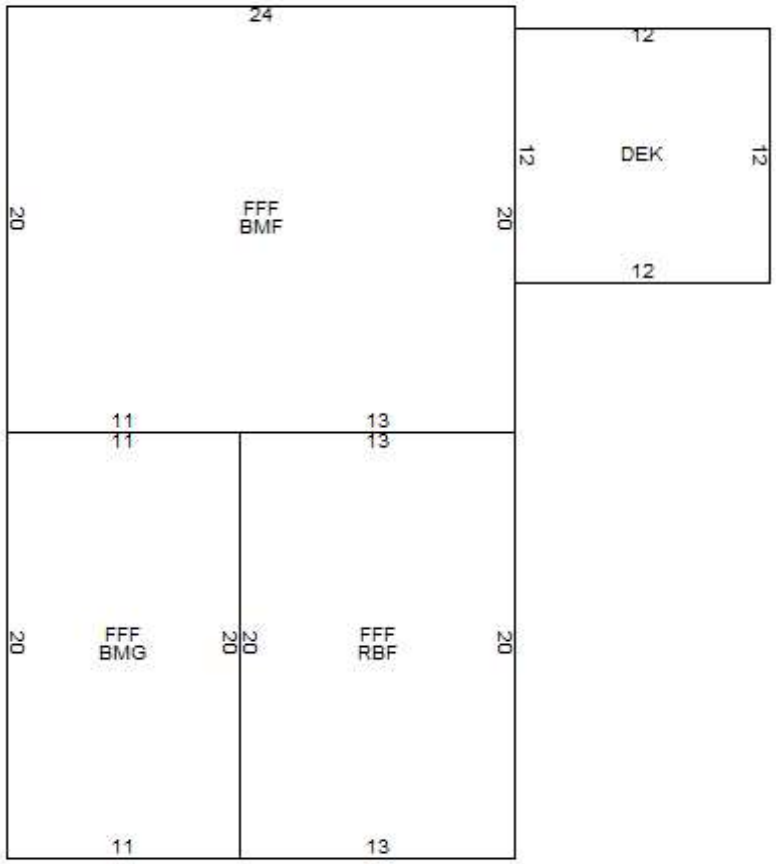
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME CONDO**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **1.5** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.1185** Base Rate: **RCT 160.00**
Bldg. Rate: **1.1811**
Sq. Foot Cost: **$ 188.98**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	960	1.00	960
BMF	BSMNT FINISHED	480	0.30	144
BMG	BASEMENT	220	0.20	44
DEK	DECK/ENTRANCE	144	0.10	14
RBF	RAISED BSMNT	260	0.75	195
GLA:	**1,299**	**2,064**		**1,357**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 256,446**
Year Built:		**2005**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:	LOC	**10 %**
Temporary:		
Total Depreciation:		**20 %**
Building Value:		**$ 205,200**

OWNER INFORMATION

BIEVENUE, SARAH
TINGLEY, JACOB CORY
936 ROUTE 103 EAST

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/25/2025	3897	205	Q I	599,933	PATSFIELD, BRIAN &

PICTURE

LISTING HISTORY

08/27/24 DMVM
04/01/20 DM APPRAISER
11/22/14 DMRL DATA COLLECTION

NOTES

RED; 2005=ADDED BREEZEWAY, PORCH, GARAGE; INT FLR CVR=PERGO TYPE. LOW QUAL EXCERCISE ROOM IN 12X21 BSMT SECTION PELLET STOVE INBSMT; 8/24; NOH; PU SHED & 1X12 UFF OH; WELL MAINT; EST NEWER ROOF; 7/25 4-SALE AP $599,000 (PENDING); GRANITE/ISLAND/SS APPL;BMF EST FROM MLS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	240	12 x 20	127	7.00	100	2,134	SLB
SHED-WOOD	240	12 x 20	127	17.00	100	5,182	
SHED-WOOD	80	8 x 10	260	17.00	100	3,536	
						10,900	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 217,470	$ 0	$ 72,200
		Parcel Total:	$ 289,670
2025	**$ 415,300**	**$ 10,900**	**$ 150,200**
		Parcel Total:	**$ 576,400**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.440 ac	158,100	E	100	100	100	100	95 -- MILD	100	150,200	0	N	150,200	
	1.440 ac									150,200			**150,200**	

PICTURE

OWNER

BIEVENUE, SARAH
TINGLEY, JACOB CORY
936 ROUTE 103 EAST

WARNER, NH 03278

TAXABLE DISTRICTS

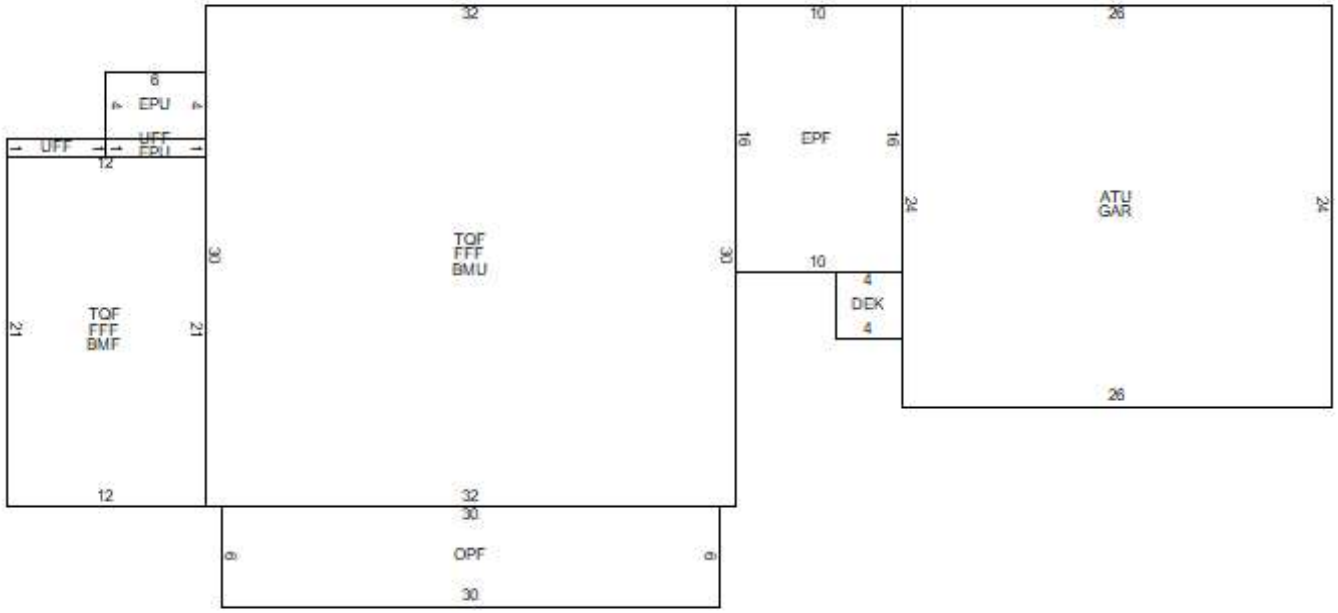
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/01/25	2025-029	PLUMBING	REPLACE PROP TANK

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD/CEDAR/REDWD**
Int: **DRYWALL/WOOD/LOG**
Floor: **HARDWOOD/LAMINATE/VINYL**
Heat: **GAS/HOT WATER**
Bedrooms: **4** Baths: **2.5** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9245** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0062**
Sq. Foot Cost: **$ 160.99**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	160	0.70	112
TQF	3/4 STRY FIN	1212	0.75	909
FFF	FST FLR FIN	1212	1.00	1212
BMU	BSMNT	960	0.15	144
OPF	OPEN PORCH	180	0.25	45
BMF	BSMNT FINISHED	252	0.30	76
EPU	COVERED BSMNT	30	0.35	11
DEK	DECK/ENTRANCE	16	0.10	2
UFF	UPPER FLR FIN	12	1.00	12
ATU	ATTIC	624	0.10	62
GAR	GARAGE ATTCHD	624	0.45	281
GLA:	**2,209**	**5,282**		**2,866**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 461,397**
Year Built:		**1989**
Condition For Age:	VERY GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 415,300**

OWNER INFORMATION

TROY, TORIN AUSTIN
TROY, BETHANY L
15 ROUTE 127

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/30/2025	3894	1056	Q I	401,000	WORMALD, JONNA M
02/13/2018	3585	2102	Q I	213,533	HATALA REVOC TRUST,
10/28/2016	3535	2212	Q I		HATALA &, CHRIS J
09/04/2002	2398	0881	Q I	175,000	MATCZAK, JANE A
06/01/2001	2267	0708	Q I	146,000	SHCULZ, HANZ D &

PICTURE

LISTING HISTORY

09/30/25	5LMH	
10/30/24	RWVM	
04/01/20	DM	APPRAISER
04/28/14	TNRM	DATA COLLECTION

NOTES

DNPU HEARTH2015: EXT 4/28/14 TNRM.DWL: ADD 4X7 EPF=BSMT ENTRY. 18X25 OB=UTILITYSHED. ROOF CVR= METAL/TIN. .5 STORY W/ WALL HEIGHT= 1.75; FLOODPLAIN RIVER FRNT; 10/24; NOH; EXT COND AVG; CORR OPF TO EPF; EST 7X4 EPF IS EPU; CORR SHED TO SHOP EST PART BSMNT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	660	22 x 30	84	31.00	60	10,312	
SHOP-AVG	450	18 x 25	96	34.00	60	8,813	PART BSMNT
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						24,600	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 172,980	$ 0	$ 54,400
		Parcel Total:	$ 227,380
2025	**$ 243,500**	**$ 24,600**	**$ 128,000**
		Parcel Total:	**$ 396,100**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	0.490 ac	141,043	E	100	100	100	95	90 -- ROLLING	90	108,500	0	N	108,500	FLOODPLAIN
WARNER RIVER	10.000 wf	NATURAL, MAIN BODY						90 -- ROLLING	90	19,500	0		19,500	floodplain
	0.490 ac									128,000			**128,000**	

PICTURE

OWNER

TROY, TORIN AUSTIN
TROY, BETHANY L
15 ROUTE 127

WARNER, NH 03278

TAXABLE DISTRICTS

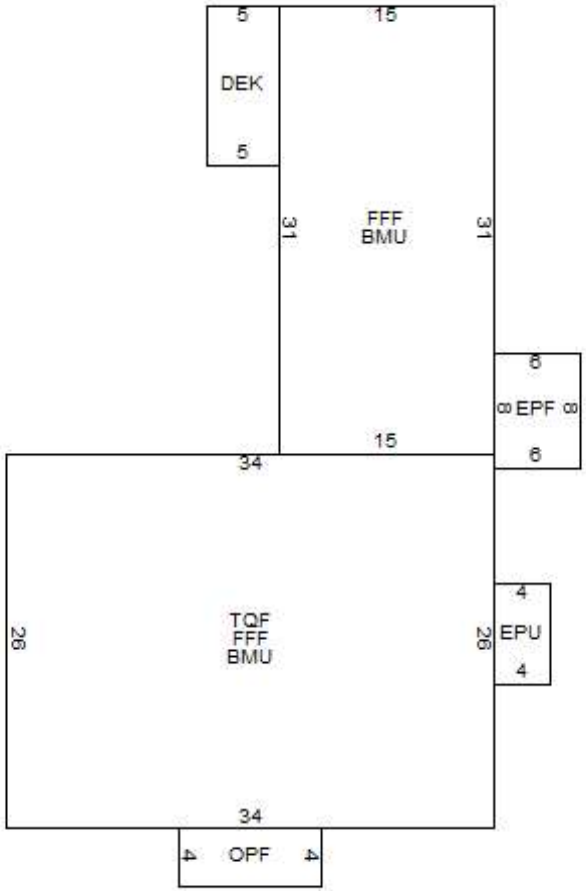
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **VINYL SIDING/CLAP BOARD**
Int: **PLASTER**
Floor: **PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **1.0** Fixtures: **3**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9699** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0142**
Sq. Foot Cost: **$ 162.27**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1349	1.00	1349
BMU	BSMNT	1349	0.15	202
TQF	3/4 STRY FIN	884	0.75	663
EPF	ENCLSD PORCH	48	0.70	34
EPU	COVERED BSMNT	28	0.35	10
OPF	OPEN PORCH	40	0.25	10
DEK	DECK/ENTRANCE	55	0.10	6
GLA:	**2,012**	**3,753**		**2,274**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 369,002**
Year Built:		**1840**
Condition For Age:	VERY GOOD	**22 %**
Physical:		
Functional:	WH	**2 %**
Economic:	FLDPL	**10 %**
Temporary:		
Total Depreciation:		**34 %**
Building Value:		**$ 243,500**

OWNER INFORMATION

SHERWOOD, WILLIAM G
SHERWOOD, NATALIE A
484 POVERTY PLAINS ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/14/2025	3886	1773	Q I	315,000	ALLEN, C. RICHARD &

PICTURE

LISTING HISTORY

09/24/24	RWVM	
03/19/21	NTRM	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

BASEMENT GARAGE - 2 CAR; EXTRA FIXT=TOILET IN BSMT; 2015: 4/14/14 TNRLDWL: ADD3-FIXT BTH IN BSMT W/SHOWER NOT HOOKED UP= 2-FIXT BTH.MASONITE EXT CLAPBOARD SIDING; REMOVED FPL; 9/24; INFO @ DOOR; EXT COND AVG; DNV PATIO; PU DEK, DNPU RAMP; PU WD CPT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
CARPORT WOOD	288	24 x 12	116	15.00	60	3,007	
						3,000	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 125,690	$ 0	$ 63,000
		Parcel Total:	$ 188,690
2025	**$ 190,800**	**$ 3,000**	**$ 155,900**
		Parcel Total:	**$ 349,700**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.000 ac	157,000	F	110	100	100	95	95 -- MILD	100	155,900	0	N	155,900	
	1.000 ac									155,900			**155,900**	

PICTURE

OWNER

SHERWOOD, WILLIAM G
SHERWOOD, NATALIE A
484 POVERTY PLAINS ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

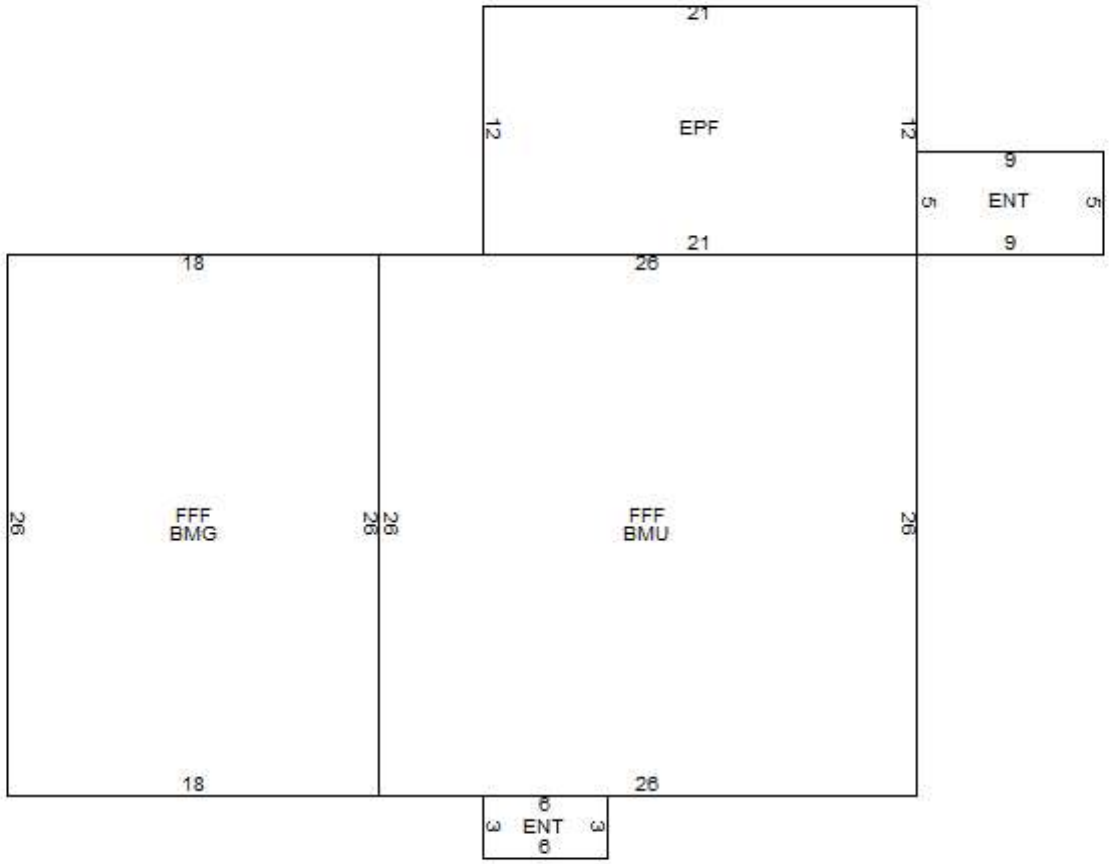
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **MASONITE**
Int: **DRYWALL**
Floor: **CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **1.5** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.0787** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9924**
Sq. Foot Cost: **$ 158.78**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	252	0.70	176
ENT	ENTRY WAY	63	0.10	6
FFF	FST FLR FIN	1144	1.00	1144
BMG	BASEMENT	468	0.20	94
BMU	BSMNT	676	0.15	101
GLA:	**1,144**	**2,603**		**1,521**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 241,504**
Year Built:		**1966**
Condition For Age:	AVERAGE	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**21 %**
Building Value:		**$ 190,800**

OWNER INFORMATION

REALE, STEPHEN J.
REALE, SUSAN L.
445 POVERTY PLAINS ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/31/2025	3880	2440	Q I	490,000	KNIGHT BROTHERS
01/09/2024	3847	0020	U V 21	104,500	MARTIN, DOROTHY E
02/20/2013	3369	1851	Q I		MARTIN, MICHAEL J

PICTURE

LISTING HISTORY

09/18/25	LMHC	
04/09/25	DMVL	
09/11/24	RWVL	
04/01/20	DM	APPRAISER
04/14/14	TNRL	DATA COLLECTION

NOTES

GRY; LOT BORDERS TOWN OF WEBSTER; 4/25; PU HSE; HSE IS 100% COMPL'D; KITCH=COMP SOLID SURFACE CTOPS

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 52,160
		Parcel Total:	$ 52,160
2025	**$ 360,900**	**$ 0**	**$ 159,200**
		Parcel Total:	**$ 520,100**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	F	110	100	100	100	95 -- MILD	95	158,300	0	N	158,300	PART WET
1F RES	1.440 ac	x 2,500	X	100				95 -- MILD	25	900	0	N	900	WET/SWAMP REAR
	3.440 ac									159,200			**159,200**	

PICTURE

OWNER

REALE, STEPHEN J.
REALE, SUSAN L.
445 POVERTY PLAINS ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

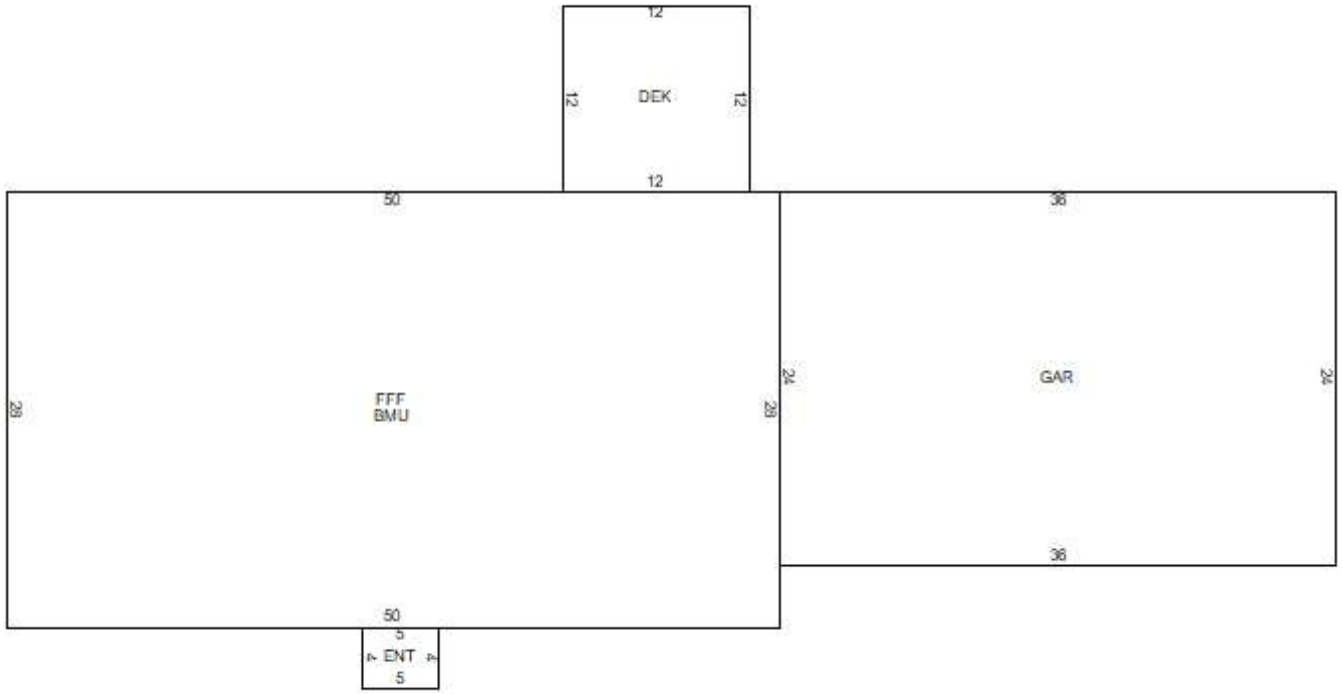
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
10/23/24	2024-075	MECHANICAL	U/G PROPANE TANK
08/20/24	2024-075	NEW RESIDENCE	NEW HOUSE

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9981** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1308**
Sq. Foot Cost: **$ 180.94**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1400	1.00	1400
BMU	BSMNT	1400	0.15	210
GAR	GARAGE ATTCHD	864	0.45	389
DEK	DECK/ENTRANCE	144	0.10	14
ENT	ENTRY WAY	20	0.10	2
GLA:	**1,400**	**3,828**		**2,015**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 364,594**
Year Built:		**2024**
Condition For Age:	AVERAGE	**1 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**1 %**
Building Value:		**$ 360,900**

OWNER INFORMATION

KING, SEAN
KING, CHERYL
453 POVERTY PLAINS RD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/16/2024	3877	264	Q I	499,933	KNIGHT BROTHERS
01/09/2024	3847	0020	U V 21	104,500	MARTIN, DOROTHY E
02/20/2013	3369	1851	Q I		MARTIN, MICHAEL J

PICTURE

LISTING HISTORY

04/09/25	DMVM	
09/11/24	RWVL	
05/22/23	DM	APPRAISER
03/20/23	TNPU	DATA COLLECTION

NOTES

BLUE; FAIRLY LEVEL LOT LOC HIGH SIDE OF RD;LOT BORDERS; 4/25; PU HSE; ALL INFO FROM HO'S DNVI; HSE IS 100% COMPL; RECK 2026 FOR SOLAR AND GENERATOR;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 50,150
		Parcel Total:	$ 50,150
2025	**$ 353,500**	**$ 0**	**$ 175,700**
		Parcel Total:	**$ 529,200**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	F	110	100	100	100	100 -- LEVEL	100	175,500	0	N	175,500	
1F RES	0.100 ac	x 2,500	X	100				95 -- MILD	100	200	0	N	200	
	2.100 ac									175,700			**175,700**	

PICTURE

OWNER

KING, SEAN
KING, CHERYL
453 POVERTY PLAINS RD

WARNER, NH 03278

TAXABLE DISTRICTS

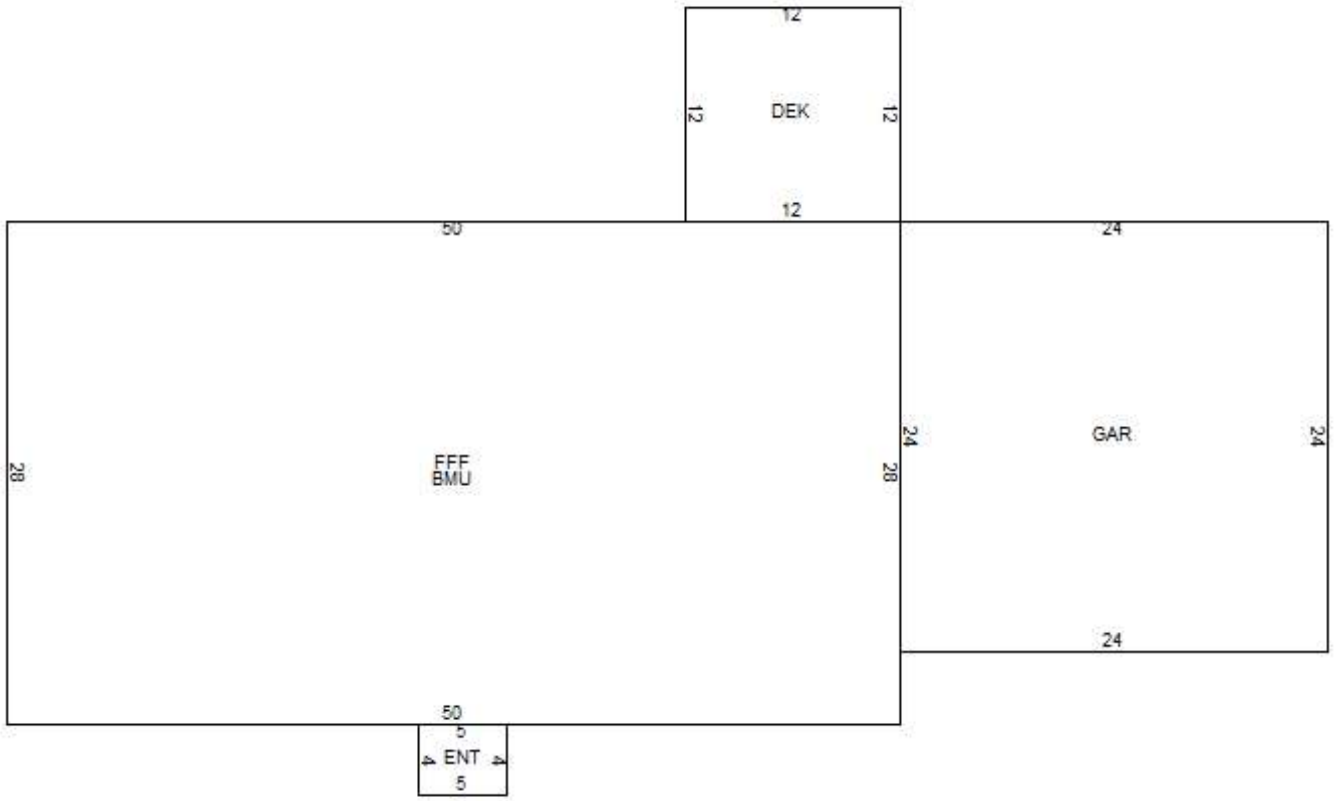
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
03/27/25	2025-013	SOLAR	GROUND/24 PANELS
03/27/25	2025-013	GEN	24KW GENERATOR
10/23/24	2024-076	MECHANICAL	U/G PROPANE TANK
08/20/24	2024-76	NEW RESIDENCE	NEW HOUSE

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **ELECTRIC/HEAT PUMP**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0153** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1838**
Sq. Foot Cost: **$ 189.41**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1400	1.00	1400
BMU	BSMNT	1400	0.15	210
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	144	0.10	14
ENT	ENTRY WAY	20	0.10	2
GLA:	**1,400**	**3,540**		**1,885**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 357,038**
Year Built:		**2024**
Condition For Age:	AVERAGE	**1 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**1 %**
Building Value:		**$ 353,500**

OWNER INFORMATION

HOCHMAN, IRA
BRUGGER, NADIA
186 IRON KETTLE ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/01/2025	3897	2914	Q I	755,000	MCCLURE, MARTHA
05/28/2019	3631	2898	Q I	343,000	SCHRAMM, RYAN ANDREW
08/18/2014	3452	7	Q I	335,000	BLOOM, BRADFORD B
04/12/2012	3308	820	Q I	297,000	COOK, MICHAEL &

PICTURE

LISTING HISTORY

09/09/25	LMHN	
11/20/24	KOVL	
04/16/24	KOPR	
04/01/20	DM	APPRAISER
03/14/20	NTRL	DATA COLLECTION

NOTES

DNPU HEARTH KNOTTY PINE WALL; 2 WDSTVS; 6X10 RUBBER SHED=NV2015: 4/10/14 DMRM. NICE LANDSCAPING, MIN VIEWS OF DIST MTS; 4/24; PU SOLAR PANELS & MINI SPLITS; 11/24 ALL INFO FR HO; REM POOL & DEK; PATIOS ARE BROKEN UP INTO SECTONS; HSE VY WELL MAINT; CORR BTH COUNT; SM KITCHENETTE IN RBF W/JUST COUNTERS & CABS & SINK NO COOKING APPLIANCES; MINI SPLIT ONLY DOES OFFICE AREA;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	192	12 x 16	143	17.00	100	4,668	
SHED-WOOD	100	10 x 10	220	17.00	100	3,740	
GARAGE-1.5 STY	1,200	30 x 40	73	57.00	100	49,932	
PATIO	1		400	7.00	100	28	
SOLAR ELECTRIC PANEL	32		100	400.00	100	12,800	GROUND/2023
PATIO	165	15 x 11	157	7.00	100	1,813	EST SHAPE
						73,000	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 305,340	$ 0	$ 63,230
		Parcel Total:	$ 368,570
2025	**$ 455,100**	**$ 73,000**	**$ 190,460**
		Parcel Total:	**$ 718,560**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** GOOD **Driveway:** GRAVEL/DIRT **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.600 ac	144,869	F	110	105	95	95	95 -- MILD	100	143,500	0	N	143,500	
UNMNGD PINE	10.000 ac	x 2,500	X	96				90 -- ROLLING	100	21,600	100	N	1,960	
VIEW		MOUNTAINS, WIDE, TOP 50, DISTANT							100	45,000			45,000	
	10.600 ac									210,100			**190,460**	

PICTURE

OWNER

HOCHMAN, IRA
BRUGGER, NADIA
186 IRON KETTLE ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

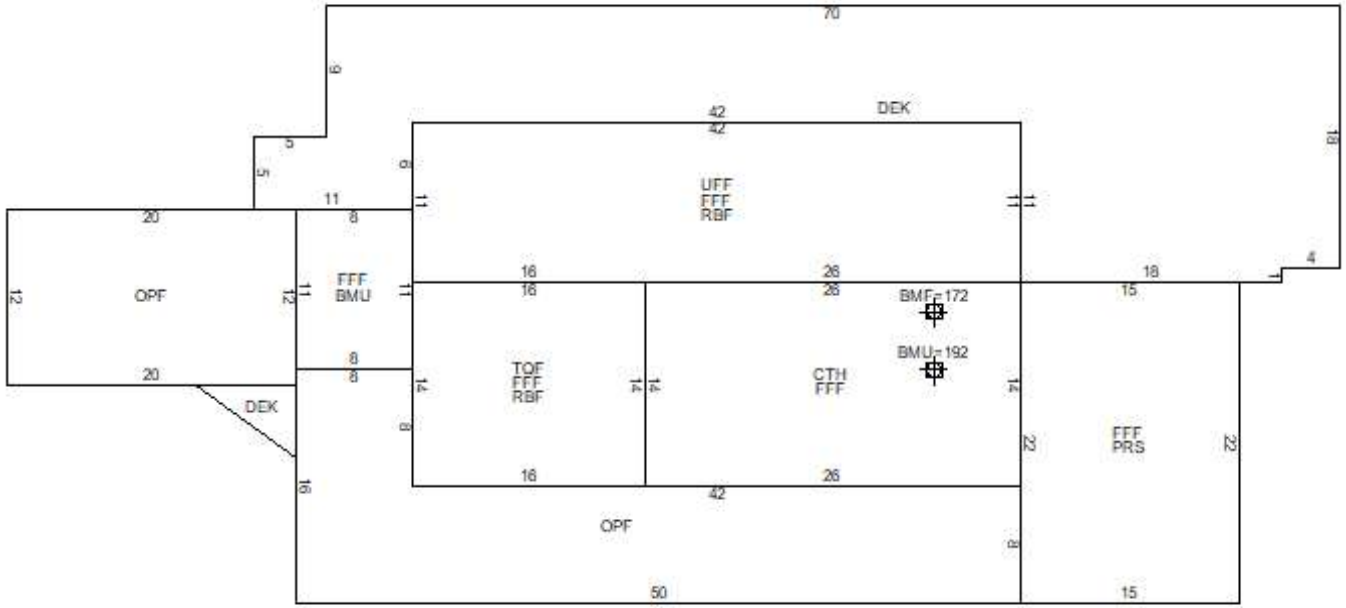
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/01/25	2025-025	ALTERATION	ADD SHOWER & SINK DOW
01/01/24	2023-08	SOLAR	GRND MT SOLAR ARRAY

BUILDING DETAILS

Model: **1.75 STORY FRAME CONVENTION**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **LOGS**
Int: **WOOD/LOG/DRYWALL**
Floor: **PINE/SOFT WD/HARD TILE**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **3.0** Fixtures: **11**
Extra Kitchens: **1** Fireplaces:
A/C: **Yes** **25.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9172** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0569**
Sq. Foot Cost: **$ 169.11**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	877	0.10	88
UFF	UPPER FLR FIN	462	1.00	462
FFF	FST FLR FIN	1468	1.00	1468
RBF	RAISED BSMNT	686	0.75	515
CTH	CATHEDRAL	364	0.10	36
PRS	PIERS	330	-0.05	-17
OPF	OPEN PORCH	704	0.25	176
BMU	BSMNT	280	0.15	42
BMF	BSMNT FINISHED	172	0.30	52
TQF	3/4 STRY FIN	224	0.75	168
GLA:	**2,665**	**5,567**		**2,990**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 505,639**
Year Built:		**1997**
Condition For Age:	VERY GOOD	**9 %**
Physical:	KITCHENET	**1 %**
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 455,100**

OWNER INFORMATION

SELBERG, KERRY
HOUGHTON-VELLA, JESSICA
48 FARRELL LOOP

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/24/2025	3893	2073	Q I	430,000	CHENARD, SIERRA M
11/07/2023	3842	401	U I 14	260,000	MICHIE, MARK S
06/19/2023	3828	2044	U I 17	85,000	DRUKE, CHARLES &

PICTURE

LISTING HISTORY

11/05/24	DMVM	
04/16/24	KOPM	
04/01/20	DM	APPRAISER
09/03/14	TNRL	DATA COLLECTION

NOTES

GRY; 2010: SAME OWNER AS 07-0262015: 9/3/14 TNRL. TYPICAL MH. 3 BED/ 2 BATH.OVERALL COND=AVG.2015: 9/3/14 TNRL; 4/24; PU NEW MH & PATIO; DNPU GAZEBO MTL; 11/24; ALL INFO FROM HO (MRS) DNVI; 2X6 CONST; QUARTZ/WH SHAKER CABS/SS APPL/ISLAND/LAM FLRS, EXPOSED BEAM

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	126	14 x 9	187	17.00	100	4,006	
PATIO	249	1 x 249	124	7.00	100	2,161	EST SHAPE
GAZEBO	256	16 x 16	123	15.00	100	4,723	EST
						10,900	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 130,560	$ 0	$ 65,700
		Parcel Total:	$ 196,260
2025	**$ 225,200**	**$ 10,900**	**$ 165,600**
		Parcel Total:	**$ 401,700**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.600 ac	158,500	F	110	100	100	100	95 -- MILD	100	165,600	0	N	165,600	
	1.600 ac									165,600			**165,600**	

PICTURE

OWNER

SELBERG, KERRY
HOUGHTON-VELLA, JESSICA
48 FARRELL LOOP

WARNER, NH 03278

TAXABLE DISTRICTS

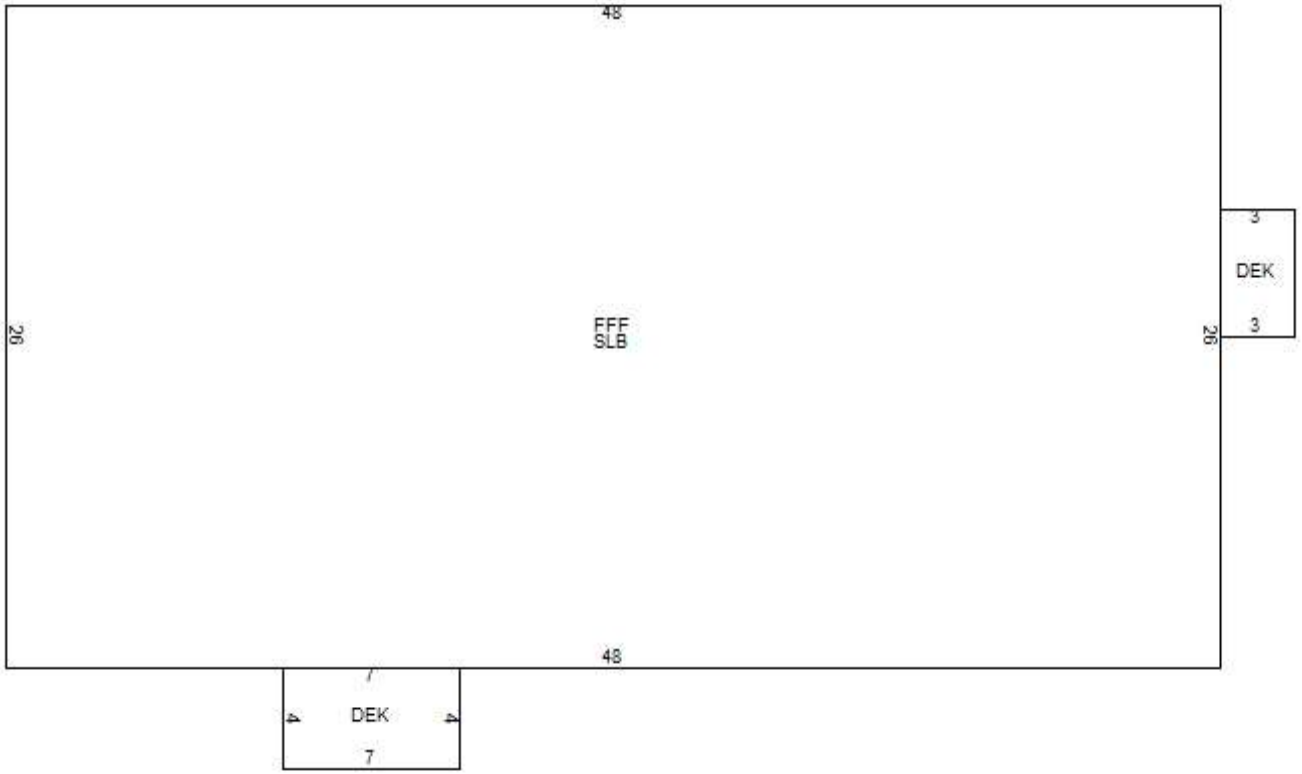
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/01/24	2023-60	NEW BUILDING	REPL W/DBL WIDE
01/01/24	2023-57	DEMOLITION	EXISTING TRAILER

BUILDING DETAILS

Model: **1 STORY FRAME DBL WD MH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LAMINATE/VINYL**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.1494** Base Rate: **MHD 143.00**
Bldg. Rate: **1.3379**
Sq. Foot Cost: **$ 191.32**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
SLB	SLB	1248	0.00	0
FFF	FST FLR FIN	1248	1.00	1248
DEK	DECK/ENTRANCE	43	0.10	4
GLA:	**1,248**	**2,539**		**1,252**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 239,533**
Year Built:		**2023**
Condition For Age:	GOOD	**6 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**6 %**
Building Value:		**$ 225,200**

OWNER INFORMATION

LOCKHART, BRIAN T. TTEE
LOCKHART, SARAH L. TTEE
LOCKHART FAMILY REV TRUST
6 PARTRIDGE LANE
LONDONDERRY, NH 03053

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/15/2025	3889	1927	Q I	655,000	DUBREUIL, TAMMY A
03/27/2025	3885	558	U V 45	1	DUBREUIL, TAMMY A &
09/15/2014	3455	334	Q I		BOISSELLE, TAMMY A
03/28/2013	3376	1013	Q I	50,000	FRANKLIN SAVINGS BANK
08/25/2011	3269	941	Q I	15,400	BRIGHAM, REBEKAH M

PICTURE

LISTING HISTORY

09/26/25	LMHC	
08/20/24	DMVL	
04/01/20	DM	APPRAISER
02/20/17	TNPU	DATA COLLECTION

NOTES

NAT; EASEMENT TO TDS TELECOM; SUBDIV PLAN #17609; 8/24; SIDING=VERT PINE BRDS; GRANITE/WD CABS IN KIT; STEEP DRWY; EFF 4/25 LLA PLAN #202400011818 LESS PARCEL A COMPRISED OF 40.05 ACRES TO 6-57-1

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-EQUIPMENT	120	10 x 12	193	11.00	100	2,548	SAWMILL COVER
BARN-1STRY/LOFT	676	26 x 26	84	31.00	125	22,004	HEATED
SHED-WOOD	32	8 x 4	400	17.00	100	2,176	SMOKE HSE
SHED-WOOD	208	13 x 16	137	17.00	100	4,844	SAP HSE
						31,600	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 187,400	$ 0	$ 66,490
		Parcel Total:	$ 253,890
2025	**$ 402,600**	**$ 31,600**	**$ 191,184**
		Parcel Total:	**$ 625,384**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **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	2.000 ac	159,500	E	100	100	100	95	90 -- ROLLING	90	122,700	0	N	122,700	SHDW/ACC
UNMNGD OTHER	10.080 ac	x 2,500	X	95				85 -- MODERATE	100	20,300	90	Y	484	
VIEW		MOUNTAINS, WIDE, TOP 75, DISTANT							100	68,000			68,000	
	12.080 ac									211,000			**191,184**	

PICTURE

OWNER

LOCKHART, BRIAN T. TTEE
LOCKHART, SARAH L. TTEE
LOCKHART FAMILY REV TRUST
6 PARTRIDGE LANE
LONDONDERRY, NH 03053

TAXABLE DISTRICTS

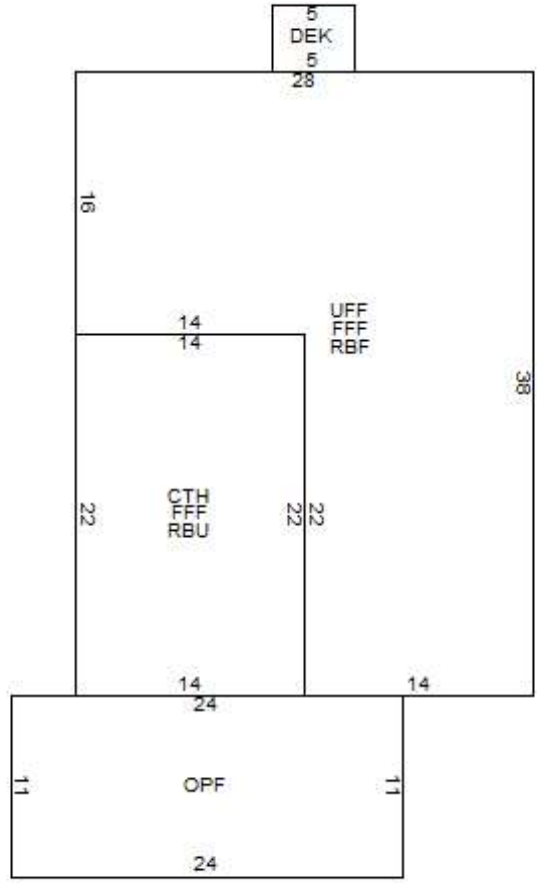
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CONVENTION**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **AVERAGE**
Int: **DRYWALL**
Floor: **HARDWOOD/PINE/SOFT WD**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **2.5** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9451** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0671**
Sq. Foot Cost: **$ 170.73**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	756	1.00	756
FFF	FST FLR FIN	1064	1.00	1064
RBF	RAISED BSMNT	756	0.75	567
OPF	OPEN PORCH	264	0.25	66
DEK	DECK/ENTRANCE	20	0.10	2
CTH	CATHEDRAL	308	0.10	31
RBU	RAISED BSMNT	308	0.25	77
GLA:	**2,387**	**3,476**		**2,563**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 437,581**
Year Built: **2014**
Condition For Age: GOOD **8 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **8 %**

Building Value: **$ 402,600**

OWNER INFORMATION

COBURN, JILLIAN S,
TAPPARO, AMANDA M.
11 RUNNEL LOOP

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/17/2024	3877	727	Q I	435,000	LEFEBVRE FAMILY REALTY
01/21/2022	3778	2019	Q I		NICHOLAS AND KRISTI
04/15/2013	3379	1466	Q I	35,000	RACY, ERNEST & AUDREY

PICTURE

LISTING HISTORY

09/15/25	LMHC	
11/15/24	DMVM	
03/02/22	DMSV	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

GRY; DNPU HEARTH; 2014-DWL=TOTAL REMOD; 11/24; ALL INFO FROM HO DNVI; PER HO HSE WAS GUTTED IN 2014; FIELDSTN FNDTN; WET BSMT; EXT=V.GD; 9/25 CORR FROM ATU TO ATF PER INFO OF ANOTHER/MLS VERIFIED

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	40	5 x 8	400	17.00	40	1,088	COOP
FIREPLACE 1-CUST	1		100	7,500.00	100	7,500	
						8,600	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 134,930	$ 0	$ 72,220
		Parcel Total:	$ 207,150
2025	**$ 283,100**	**$ 8,600**	**$ 149,800**
		Parcel Total:	**$ 441,500**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.773 ac	150,886	F	110	100	100	95	95 -- MILD	100	149,800	0	N	149,800	
	0.773 ac									149,800			**149,800**	

PICTURE

OWNER

COBURN, JILLIAN S,
TAPPARO, AMANDA M.
11 RUNNEL LOOP

WARNER, NH 03278

TAXABLE DISTRICTS

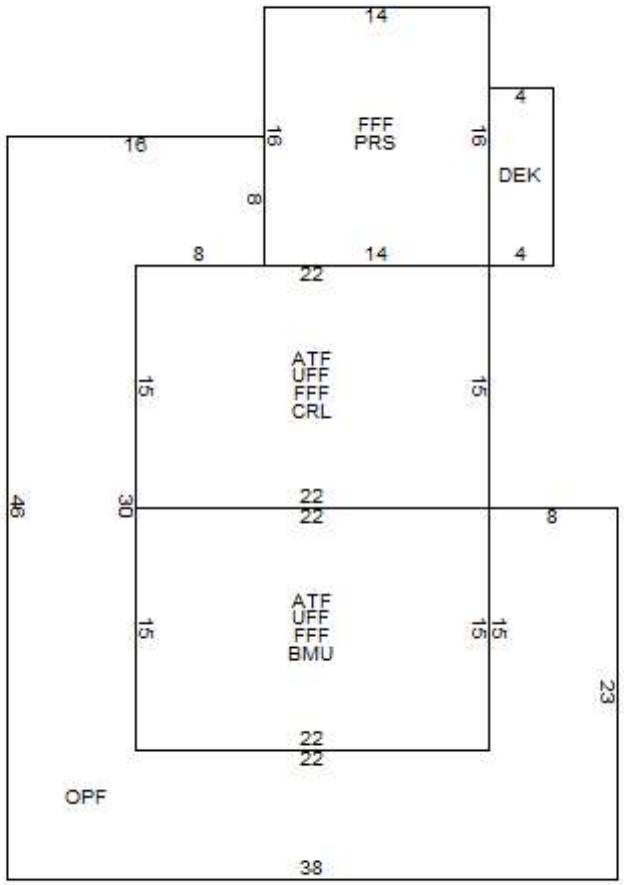
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.5 STORY FRAME NEW ENGLAN**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **PINE/SOFT WD**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **1.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.0042** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1106**
Sq. Foot Cost: **$ 177.69**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CRL	CRAWL SPACE	330	0.05	17
BMU	BSMNT	330	0.15	50
OPF	OPEN PORCH	792	0.25	198
FFF	FST FLR FIN	884	1.00	884
PRS	PIERS	224	-0.05	-11
DEK	DECK/ENTRANCE	44	0.10	4
ATF	ATTIC FINISHED	660	0.25	165
UFF	UPPER FLR FIN	660	1.00	660
GLA:	**1,709**	**3,924**		**1,967**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 349,516**
Year Built:		**1920**
Condition For Age:	VERY GOOD	**17 %**
Physical:		
Functional:	W/D	**2 %**
Economic:		
Temporary:		
Total Depreciation:		**19 %**
Building Value:		**$ 283,100**

OWNER INFORMATION

COONEY, RAYMOND
FOURNIER, LORI ANN
7 WELCH LANE

RAYMOND, NH 03077

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/10/2025	3895	1517	Q I	461,000	DORJETS, ALEXANDER &
01/25/2010	3176	1998	U I 38		GINZBURG, JULIA &
08/20/2009	3150	1488	Q I		GINZBURG, JULIA &
04/10/2006	2881	1593	Q I	250,000	DORJETS &, ALEXANDER

PICTURE

LISTING HISTORY

10/07/24	KOVM	
04/01/20	DM	APPRAISER
09/08/14	NTRM	DATA COLLECTION

NOTES

GRY; 10/24 NOH; HSE WELL MAINT; EST FIN BMF DUE TO CURTAINS IN WINS;5/25 FOR SALE AP $435,000

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 163,430	$ 0	$ 77,400
		Parcel Total:	$ 240,830
2025	**$ 247,200**	**$ 5,500**	**$ 171,700**
		Parcel Total:	**$ 424,400**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** GOOD **Driveway:** GRAVEL/DIRT **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	162,000	E	100	105	95	95	95 -- MILD	100	145,800	0	N	145,800	
1F RES	3.600 ac	x 2,500	X	100				90 -- ROLLING	100	8,100	0	N	8,100	
1F RES	250.000 ff	x 75	E	100				95 -- MILD	100	17,800	0	N	17,800	
	6.600 ac									171,700			**171,700**	

PICTURE

OWNER

COONEY, RAYMOND
FOURNIER, LORI ANN
7 WELCH LANE

RAYMOND, NH 03077

TAXABLE DISTRICTS

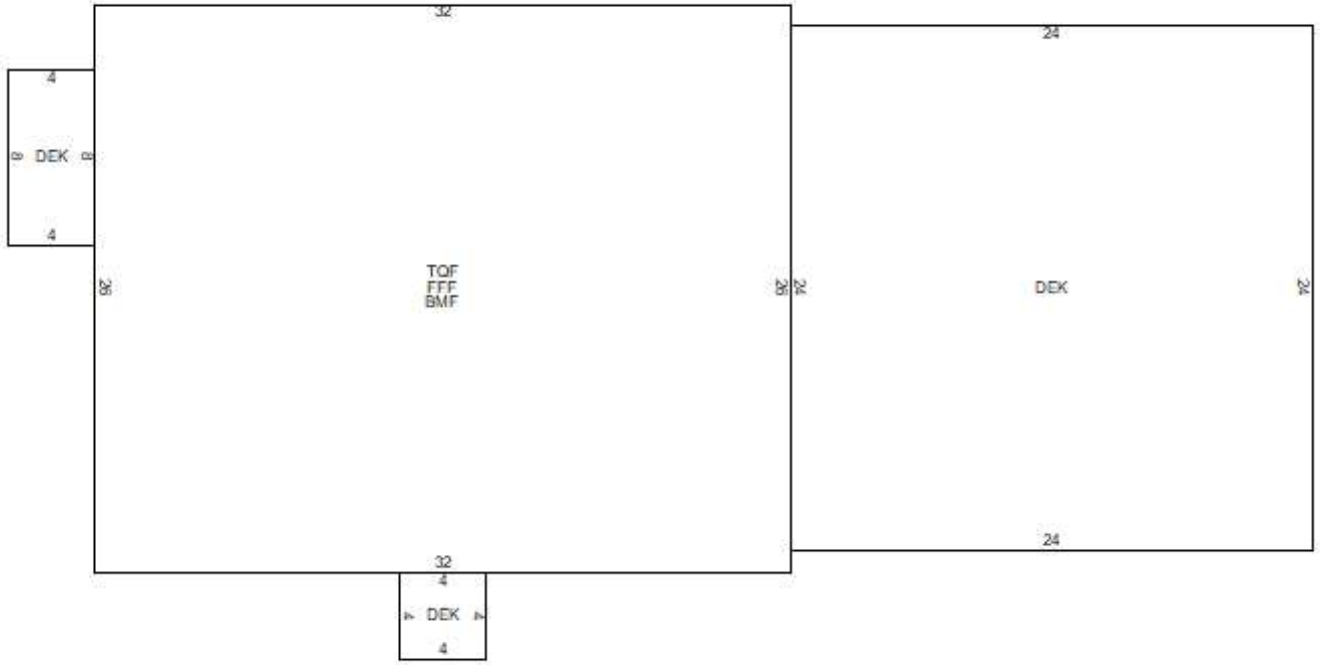
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.0328** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9818**
Sq. Foot Cost: **$ 157.08**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	832	0.75	624
FFF	FST FLR FIN	832	1.00	832
BMF	BSMNT FINISHED	832	0.30	250
DEK	DECK/ENTRANCE	624	0.10	62
GLA:	**1,706**	**3,120**		**1,768**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 277,717**
Year Built:		**1999**
Condition For Age:	GOOD	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 247,200**

OWNER INFORMATION

SHOBER, EVELYN TTEE
NATHANIEL SHOBER TRUST
5 COUCHTOWN ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/16/2025	3892	2701	Q I	529,000	SERVICE, WALTER C

PICTURE

LISTING HISTORY

10/28/24	RWVM	
04/01/20	DM	APPRAISER
09/09/14	NTRM	DATA COLLECTION

NOTES

GREY; DNPU HEARTH; 10/24; INFO @ DOOR; EXT STILL GD; CORR SKETCH; PU SML ADDTN; RMV SHEDS;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	420	21 x 20	98	31.00	90	11,484	
SHED-WOOD	96	8 x 12	227	17.00	90	3,334	
DECK	144	1 x 144	171	7.00	50	862	PLATFORM/SHAPE
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	WOOD
CONCRETE SLAB	100	10 x 10	220	5.00	50	550	
SHED-WOOD	120	8 x 15	193	17.00	40	1,575	
LEAN-TO	90	6 x 15	238	4.00	40	343	
						23,600	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 180,060	$ 0	$ 76,500
		Parcel Total:	$ 256,560
2025	**$ 345,600**	**$ 23,600**	**$ 152,400**
		Parcel Total:	**$ 521,600**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **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	3.000 ac	162,000	F	110	100	100	95	90 -- ROLLING	100	152,400	0	N	152,400	
	3.000 ac									152,400			**152,400**	

PICTURE

OWNER

SHOBER, EVELYN TTEE
NATHANIEL SHOBER TRUST
5 COUCHTOWN ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

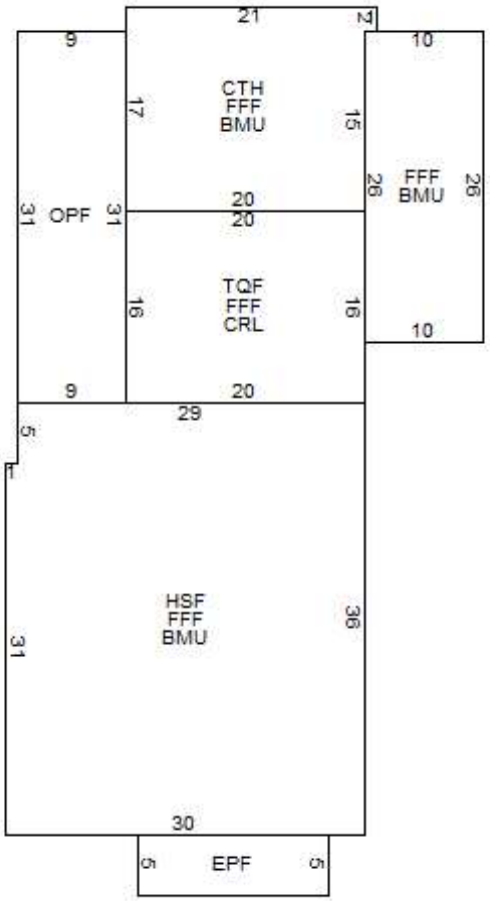
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.5 STORY FRAME CAPE**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **VINYL SIDING/CLAP BOARD**
Int: **DRYWALL**
Floor: **PINE/SOFT WD/CARPET**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9061** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0065**
Sq. Foot Cost: **$ 161.04**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1075	0.50	538
FFF	FST FLR FIN	1997	1.00	1997
BMU	BSMNT	1677	0.15	252
OPF	OPEN PORCH	279	0.25	70
TQF	3/4 STRY FIN	320	0.75	240
CRL	CRAWL SPACE	320	0.05	16
CTH	CATHEDRAL	342	0.10	34
EPF	ENCLSD PORCH	80	0.70	56
GLA:	**2,775**	**6,090**		**3,203**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 515,811**
Year Built:		**1796**
Condition For Age:	GOOD	**33 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**33 %**
Building Value:		**$ 345,600**

OWNER INFORMATION

SANTIAGO, JAIMIAN

555 SCHOODAC ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/20/2025	3882	1996	Q I	430,000	HOLT, CHARLES AND
01/14/2020	3662	1273	Q I	193,000	CONTOOCOOK
12/10/2018	3617	1151	Q I	160,000	DESHAIES, MARK G
08/22/2005	2812	1491	U I	150,000	LITTLE, JOHN P
11/27/2002	2430	1186	U I 38	61,200	GAYNOR JR, ROBERT &

PICTURE

LISTING HISTORY

09/26/25	LMHC	
11/01/24	KOVM	
04/16/24	KOPR	
03/30/21	NTPU	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

WHT; REMODEL 2019; 2021 PU ATT ADDTN W/BSMT GAR; 4/24; REPLACED LP TANK; 11/24 ALL INFO FR OWNER; HSE VY WELL MAINT; DUG WELL, NEW SEPTIC 5YRS AGO; PU OPF, CORR SKETCH; PU SHED ATT TO STO CONT; DNPU CONTAINER, ROOF 10+ YRS; PU MINI SPLIT COOLS & HEATS GREAT RM ONLY;CORR ROOF COVER;GRANITE/SS KITCH

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	360	10 x 36	104	17.00	80	5,092	
						5,100	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 191,920	$ 0	$ 75,750
		Parcel Total:	$ 267,670
2025	**$ 283,100**	**$ 5,100**	**$ 168,000**
		Parcel Total:	**$ 456,200**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.500 ac	160,750	F	110	100	100	100	95 -- MILD	100	168,000	0	N	168,000	
	2.500 ac									168,000			**168,000**	

PICTURE

OWNER

SANTIAGO, JAIMIAN

555 SCHOODAC ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

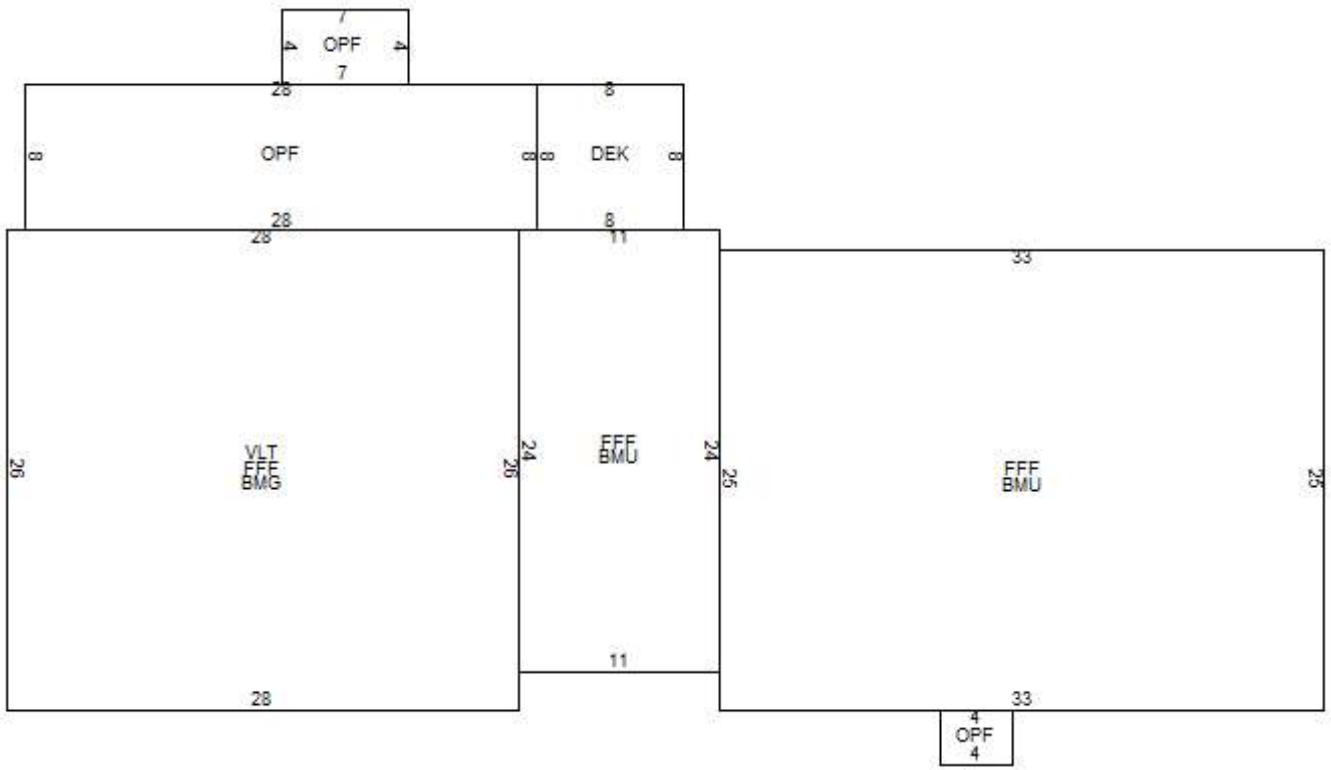
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/11/24	2024-003	PLUMBING	REM 500 GAL ABG TANK &

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LAMINATE/VINYL**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **1.0** Fixtures: **3**
Extra Kitchens: Fireplaces:
A/C: **Yes** **25.00 %** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9738** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9543**
Sq. Foot Cost: **$ 152.69**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
VLT	VAULTED	728	0.05	36
FFF	FST FLR FIN	1817	1.00	1817
BMG	BASEMENT	728	0.20	146
BMU	BSMNT	1089	0.15	163
OPF	OPEN PORCH	264	0.25	66
DEK	DECK/ENTRANCE	64	0.10	6
GLA:	**1,817**	**4,690**		**2,234**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 341,109**
Year Built:		**1930**
Condition For Age:	VERY GOOD	**17 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**17 %**
Building Value:		**$ 283,100**

OWNER INFORMATION

WHITE, CHRISTOPHER IAN
EMMONS, EMILY HANNAH
19 LATTING LANE

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/06/2024	3876	1011	Q I	600,000	STEVENS LIVING TRUST
12/17/2007	3036	1638	Q I		STEVENS &, GEORGE
05/31/2001	2267	0195	Q I	207,000	GENTER, DENNIS P

PICTURE

LISTING HISTORY

09/03/24	KOVL	
04/01/20	DM	APPRAISER
10/21/14	NTRL	DATA COLLECTION

NOTES

GREEN; 2015: DWL-ADJ FLR CVR, ADD PAVING SV; 9/24 HSE COULDUSE SCRAPE & PAINT; ROOF SHOWING AGE; KIT FMICA, OAK CABS; HSE OUTDATED; WELL MAINT; PU ENT, GAR ONLY 1 STALL, SPLIT IN 1/2 BY DRYWALL & USED FOR SAUNA RM, SAUNA FREESTANDING IN GARAGE;;SHOWER AND SAUNA IN ONE BAY OF GARAGE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	120	10 x 12	193	17.00	102	4,016	
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	WD
PATIO	72	8 x 9	282	7.00	100	1,421	EST/SHAPE
PATIO	286	13 x 22	116	7.00	100	2,322	EST/SHAPE
SAUNA	40	5 x 8	109	68.00	100	2,965	EST
						16,200	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 199,200	$ 0	$ 82,650
		Parcel Total:	$ 281,850
2025	**$ 345,300**	**$ 16,200**	**$ 191,100**
		Parcel Total:	**$ 552,600**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	G	120	105	100	100	95 -- MILD	100	190,900	0	N	190,900	
1F RES	0.100 ac	x 2,500	X	100				95 -- MILD	100	200	0	N	200	
	2.100 ac									191,100			**191,100**	

PICTURE

OWNER

WHITE, CHRISTOPHER IAN
EMMONS, EMILY HANNAH
19 LATTING LANE

WARNER, NH 03278

TAXABLE DISTRICTS

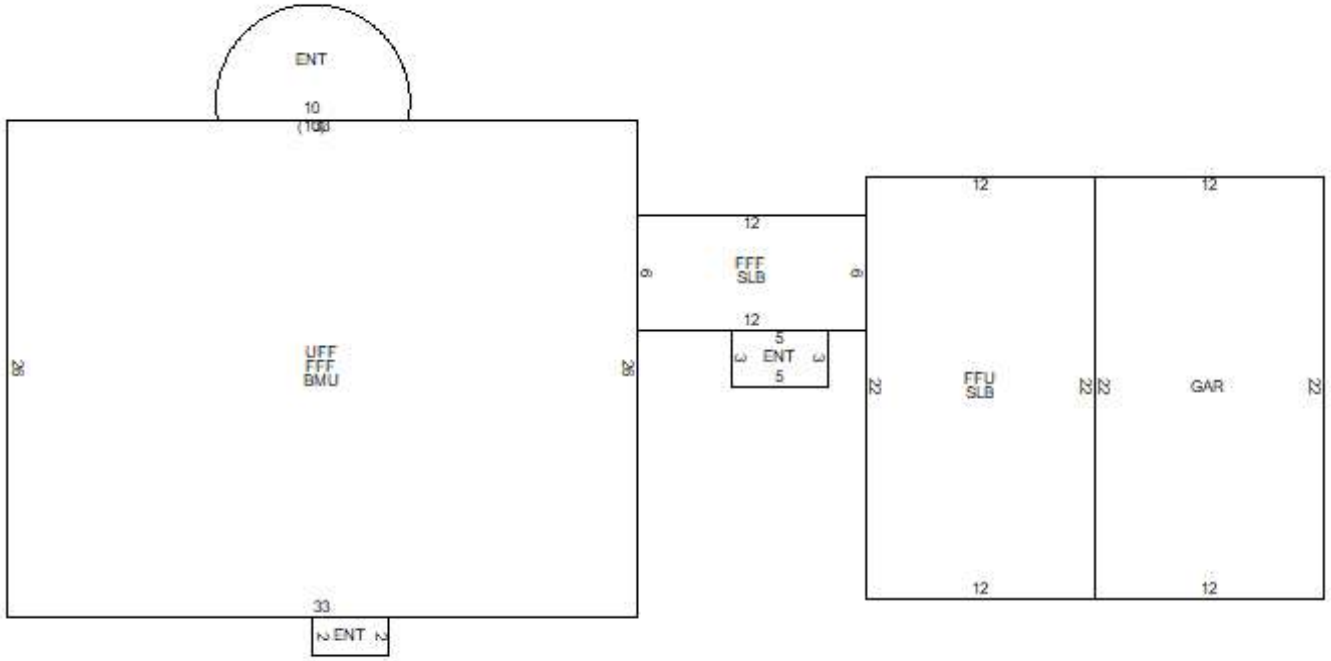
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures: **9**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9799** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1406**
Sq. Foot Cost: **$ 182.50**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	858	1.00	858
FFF	FST FLR FIN	930	1.00	930
BMU	BSMNT	858	0.15	129
SLB	SLB	336	0.00	0
GAR	GARAGE ATTCHD	264	0.45	119
FFU	FST FLR UNFIN	264	0.50	132
ENT	ENTRY WAY	73	0.10	7
GLA:	**1,788**	**3,583**		**2,175**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 396,938**
Year Built: **1987**
Condition For Age: GOOD **13 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **13 %**

Building Value: **$ 345,300**

OWNER INFORMATION

CRONIN, WILLIAM III
SOUSA, SARAH
20 LATTING LANE

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/31/2024	3872	2472	Q I	535,000	SIMARD, ANTHONY R
11/15/2000	2231	0888	Q I	150,000	CUDNEY, BRUCE H

PICTURE

LISTING HISTORY

09/03/24	KOVE	
04/01/20	DM	APPRAISER
10/21/14	NTRM	DATA COLLECTION

NOTES

YELLOW; 9/24 NOH; NT SIGN=EST; PU LT & EST SHED SIZES;4/25 PU FIN BMT WALLS,FLOORS AND RADIANT FLOOR HEAT, OTHER PORTION PARTIALLY FINISHED

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	168	12 x 14	155	17.00	100	4,427	
SHED-EQUIPMENT	120	10 x 12	193	11.00	100	2,548	
SHED-WOOD	160	10 x 16	160	17.00	100	4,352	
LEAN-TO	48	8 x 6	393	4.00	100	755	EST
PATIO	800	800 x 1	80	7.00	100	4,480	EST
GAZEBO	168	14 x 12	155	15.00	100	3,906	BAR/ON PATIO/EST
						20,500	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 172,170	$ 0	$ 68,550
		Parcel Total:	$ 240,720
2025	**$ 361,400**	**$ 20,500**	**$ 187,700**
		Parcel Total:	**$ 569,600**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	G	120	105	100	100	90 -- ROLLING	100	180,900	0	N	180,900	
1F RES	3.200 ac	x 2,500	X	100				85 -- MODERATE	100	6,800	0	N	6,800	
	5.200 ac									187,700			**187,700**	

PICTURE

OWNER

CRONIN, WILLIAM III
SOUSA, SARAH
20 LATTING LANE

WARNER, NH 03278

TAXABLE DISTRICTS

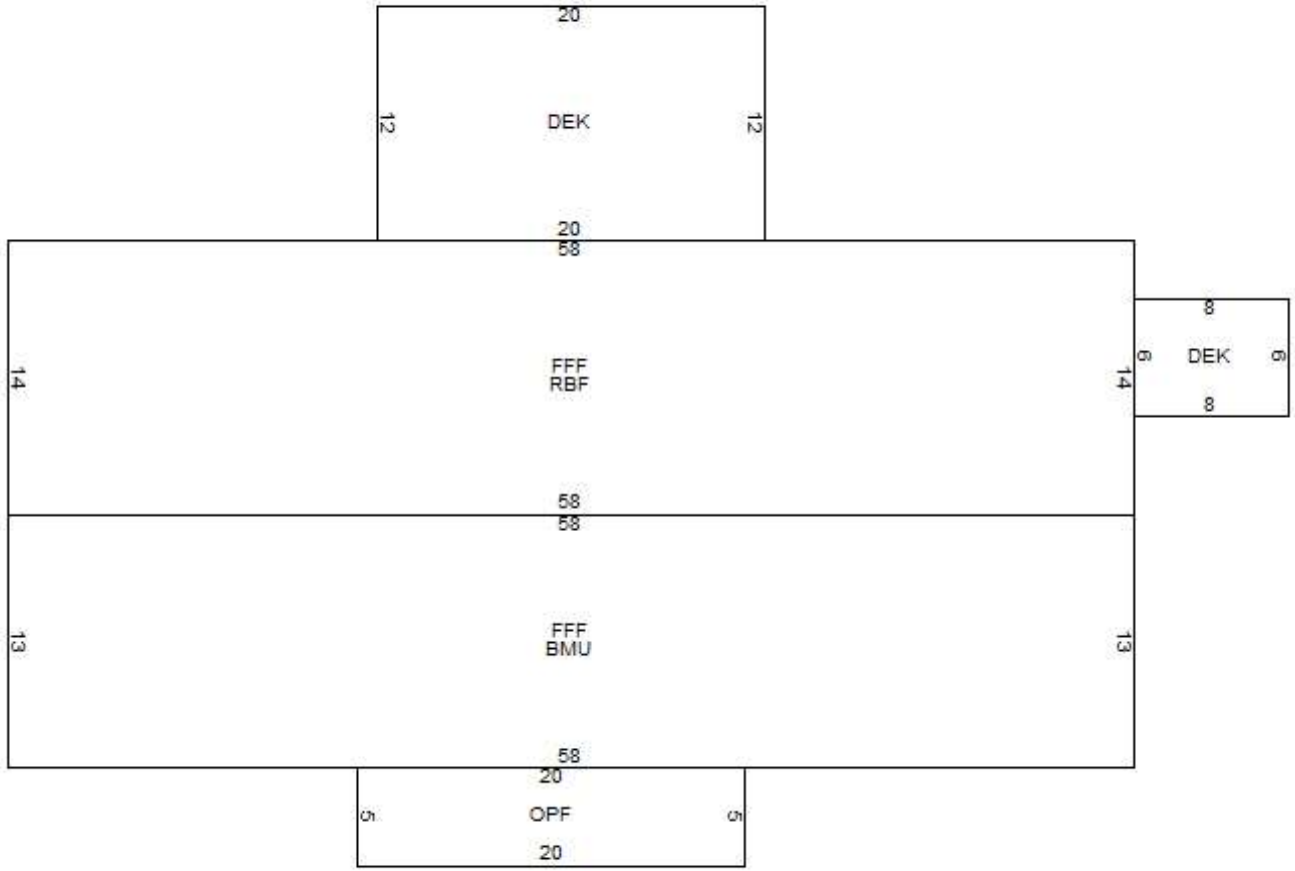
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE/VINYL**
Heat: **GAS/HOT WATER**
Bedrooms: **4** Baths: **3.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9635** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0599**
Sq. Foot Cost: **$ 169.58**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1566	1.00	1566
BMU	BSMNT	754	0.15	113
DEK	DECK/ENTRANCE	288	0.10	29
OPF	OPEN PORCH	100	0.25	25
RBF	RAISED BSMNT	812	0.75	609
GLA:	**2,175**	**3,520**		**2,342**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 397,156**
Year Built:		**2000**
Condition For Age:	VERY GOOD	**9 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**9 %**
Building Value:		**$ 361,400**

OWNER INFORMATION

HOPKINS, STEPHEN ROBERT
HOPKINS, VALERIE
16 DANNY BOY LANE

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/21/2025	3882	1382	Q I	425,000	TEITELBAUM, DANIEL &
02/25/2019	3623	379	Q I	285,000	HETHERMAN, MICHAEL J
11/09/2015	3497	347	Q I	247,000	CADY, DARYL J
08/15/2003	2552	1876	Q I	202,540	PRENTISS &, TIMOTHY S
05/22/2001	2264	0770	Q I	160,000	BEGIN CONSTRUCTION LLC

PICTURE

LISTING HISTORY

04/04/25	DMPR	
08/28/24	KOVM	
04/17/24	KOPR	
05/22/23	DM	APPRAISER
03/14/23	TNPU	DATA COLLECTION

NOTES

BEIGE; 2009:ADDED EFP & WDK; 2010: ADDED NEW BRZWAY & ATT GARAGE; 2023 PU ROOF MNT SOLAR EST 7KW SIZE; 4/24; COUNTED AMT OF SOLAR PANELS; 8/24 NOH; PU DEK; BACK DEK MISSING BOARDS & ROTTING; SOME WINDOW ROT; 4/25; TALKED TO HO FATHER, HE STATED NEW WTR HTR 2024; ORIG K&B, FF FLOORS LOOK GOOD, UFF CARPETS VERY DATED AND ORIG, KITCH ORIG OAK/LAM

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SOLAR ELECTRIC PANEL	31		100	400.00	100	12,400	ROOF/2023
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	Gas
						17,900	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 252,180	$ 0	$ 69,350
		Parcel Total:	$ 321,530
2025	**$ 357,000**	**$ 17,900**	**$ 161,700**
		Parcel Total:	**$ 536,600**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.600 ac	158,500	G	120	100	100	100	85 -- MODERATE	100	161,700	0	N	161,700	
	1.600 ac									161,700			**161,700**	

PICTURE

OWNER

HOPKINS, STEPHEN ROBERT
HOPKINS, VALERIE
16 DANNY BOY LANE

WARNER, NH 03278

TAXABLE DISTRICTS

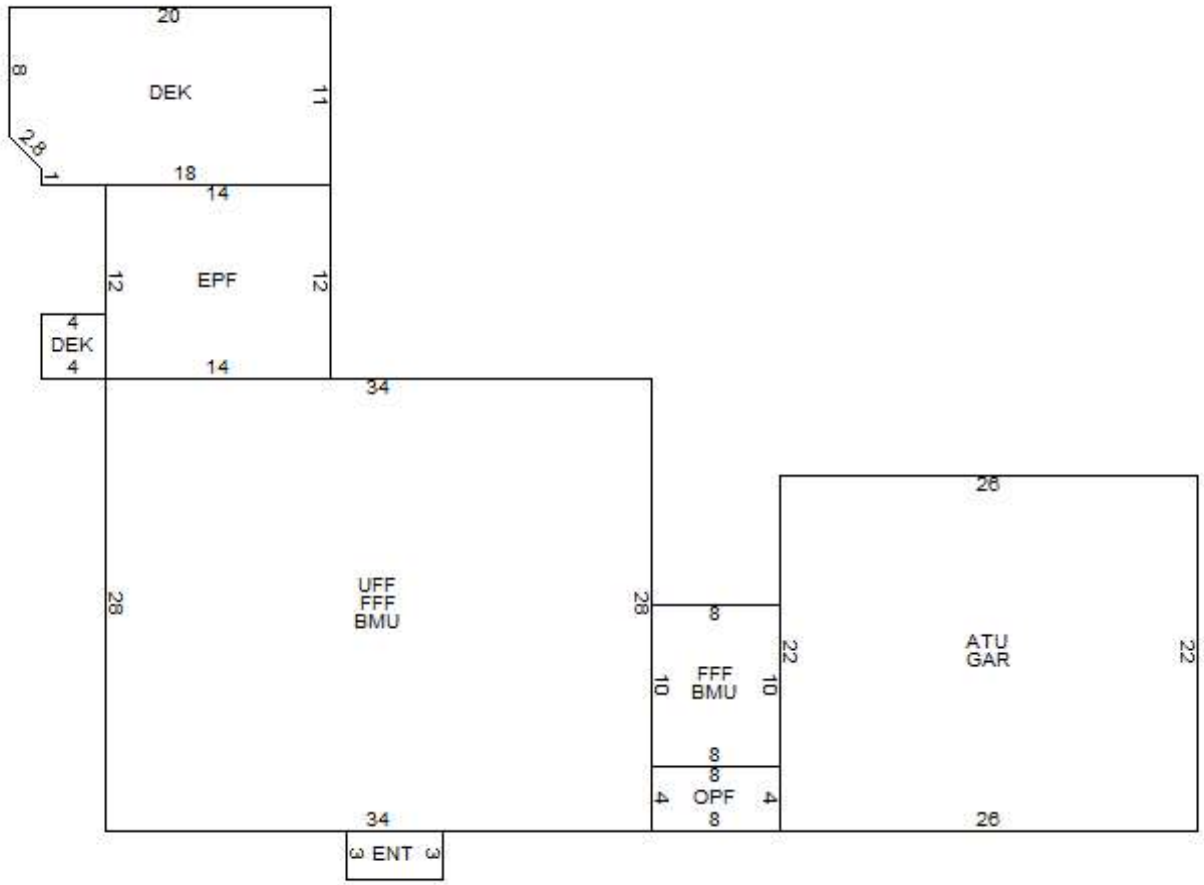
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
04/30/24	2024-032	ELECTRICAL	RPCL WTR HTR/ELECT WT
01/10/24	2024-001	SOLAR	31 SOLAR PANELS

BUILDING DETAILS

Model: **2 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9420** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9850**
Sq. Foot Cost: **$ 157.60**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	572	0.45	257
EPF	ENCLSD PORCH	168	0.70	118
DEK	DECK/ENTRANCE	232	0.10	23
ENT	ENTRY WAY	18	0.10	2
UFF	UPPER FLR FIN	952	1.00	952
FFF	FST FLR FIN	1032	1.00	1032
BMU	BSMNT	1032	0.15	155
OPF	OPEN PORCH	32	0.25	8
ATU	ATTIC	572	0.10	57
GLA:	**1,984**	**4,610**		**2,604**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 410,390**
Year Built:		**2001**
Condition For Age:	AVERAGE	**13 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**13 %**
Building Value:		**$ 357,000**

OWNER INFORMATION

ROSS, ADAM
ROSS, MARY ELLEN
53 OLD PUMPKIN HILL ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/11/2025	3892	1465	Q I	1,168,000	HEATON, JOHN F
10/31/2000	2229	0962	Q I	99,000	GUYER, RAYMOND L

PICTURE

LISTING HISTORY

09/26/24	KOVM	
04/01/20	DM	APPRAISER
06/04/09	RE	DATA COLLECTION

NOTES

NATURAL; EXTRA FIX IS A SINK. BSMT REMAINS UNFIN. LOT CLEARED W.SLIGHTLY OBST VIEW; 2004-HSE COMP; 9/24 NOH; PU 14KW GEN & MINISPLITS; EST PART BMU=BMF; PU PATS; HSE VY WELL MAINT; NICE LANDSCAPING;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	209	11 x 19	137	17.00	100	4,868	
DECK	96	8 x 12	227	7.00	100	1,525	ATT SHED
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
PATIO	308	1 x 308	112	7.00	100	2,415	EST/SHAPE
						14,300	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 445,280	$ 0	$ 88,640
		Parcel Total:	$ 533,920
2025	**$ 836,400**	**$ 14,300**	**$ 239,628**
		Parcel Total:	**$ 1,090,328**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R3 - LOW DENSITY **Minimum Acreage:** 3.00 **Minimum Frontage:** 250 **Site:** GOOD **Driveway:** PAVED **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.400 ac	158,000	E	100	105	95	100	95 -- MILD	100	149,700	0	N	149,700	
UNMNGD HARDWD	7.380 ac	x 2,500	X	94				90 -- ROLLING	100	15,600	100	N	797	
UNMNGD PINE	3.200 ac	x 2,500	X	94				90 -- ROLLING	100	6,800	100	N	627	
FARM LAND	3.180 ac	x 2,500	X	94				95 -- MILD	100	7,100	100	N	1,504	
VIEW		HILLS AND MOUNTAINS, WIDE, TOP 75, EXTREME							100	87,000			87,000	
	15.160 ac									266,200			**239,628**	

PICTURE

OWNER

ROSS, ADAM
ROSS, MARY ELLEN
53 OLD PUMPKIN HILL ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

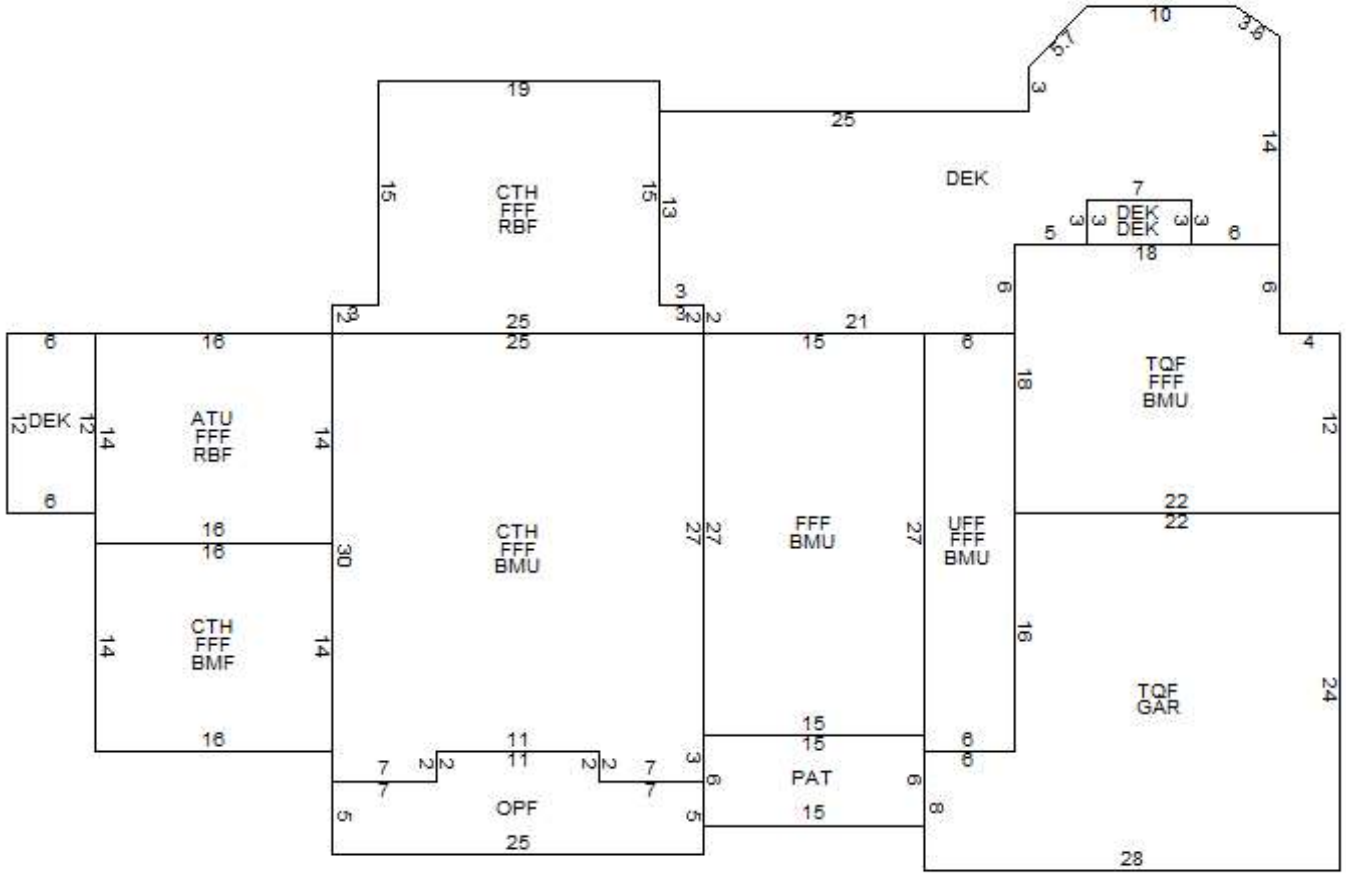
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CONTEMPORA**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **3.0** Fixtures: **11**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A4 EXC**
Com. Wall:
Size Adj: **0.8588** Base Rate: **RSA 160.00**
Bldg. Rate: **1.2362**
Sq. Foot Cost: **$ 197.80**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	168	1.00	168
BMF	BSMNT FINISHED	224	0.30	67
CTH	CATHEDRAL	1287	0.10	129
FFF	FST FLR FIN	2456	1.00	2456
BMU	BSMNT	1673	0.15	251
OPF	OPEN PORCH	147	0.25	37
ATU	ATTIC	224	0.10	22
RBF	RAISED BSMNT	559	0.75	419
DEK	DECK/ENTRANCE	717	0.10	72
TQF	3/4 STRY FIN	948	0.75	711
GAR	GARAGE ATTCHD	576	0.45	259
PAT	PATIO	90	0.05	5
GLA:	**3,821**	**9,069**		**4,596**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 909,089**
Year Built: **2003**
Condition For Age: VERY GOOD **8 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **8 %**

Building Value: **$ 836,400**

OWNER INFORMATION

BRIDGE, ELIZABETH ANNE
BRIDGE, TIMOTHY A.
46 EAST SUTTON ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/23/2024	3868	1447	Q I	331,000	JONES, ADREA LEIGH
12/29/2020	3715	621	Q I	100,000	KINGSBURY ALICHA
09/24/2020	3697	2907	Q I	74,000	GREENLAW JR &, GEORGE E
07/29/2016	3524	1344	Q I		GREENLAW JR &, GEORGE E

PICTURE

LISTING HISTORY

05/13/25	RWCL	
09/09/24	RWVM	
12/21/20	DMSR	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

2015: 10/24/14 DMRM. EXT ONLY. NO SIDING REAR SECTION ADDTN. LEANTO=N/V.LAND- ADJ=TOPO; 9/24 NOH; REM DEK; PU ENT; DNPU NV LT OVER OIL TANK; 5/25 PU STNDBY GEN 12KW; CORR FLR TYPE; ADJ 8X8 TO 10 COND ROTTED; HO PLANS TO REMOVE; CK26;GRANITE COUNTERS/SHAKER CABS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	192	12 x 16	143	17.00	50	2,334	
SHED-WOOD	64	8 x 8	310	17.00	10	337	
						2,700	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 25,830	$ 0	$ 71,700
		Parcel Total:	$ 97,530
2025	**$ 178,300**	**$ 2,700**	**$ 159,000**
		Parcel Total:	**$ 340,000**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	F	110	100	100	95	95 -- MILD	100	158,300	0	N	158,300	
1F RES	0.300 ac	x 2,500	X	100				95 -- MILD	100	700	0	N	700	
	2.300 ac									159,000			**159,000**	

PICTURE

OWNER

BRIDGE, ELIZABETH ANNE
BRIDGE, TIMOTHY A.
46 EAST SUTTON ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

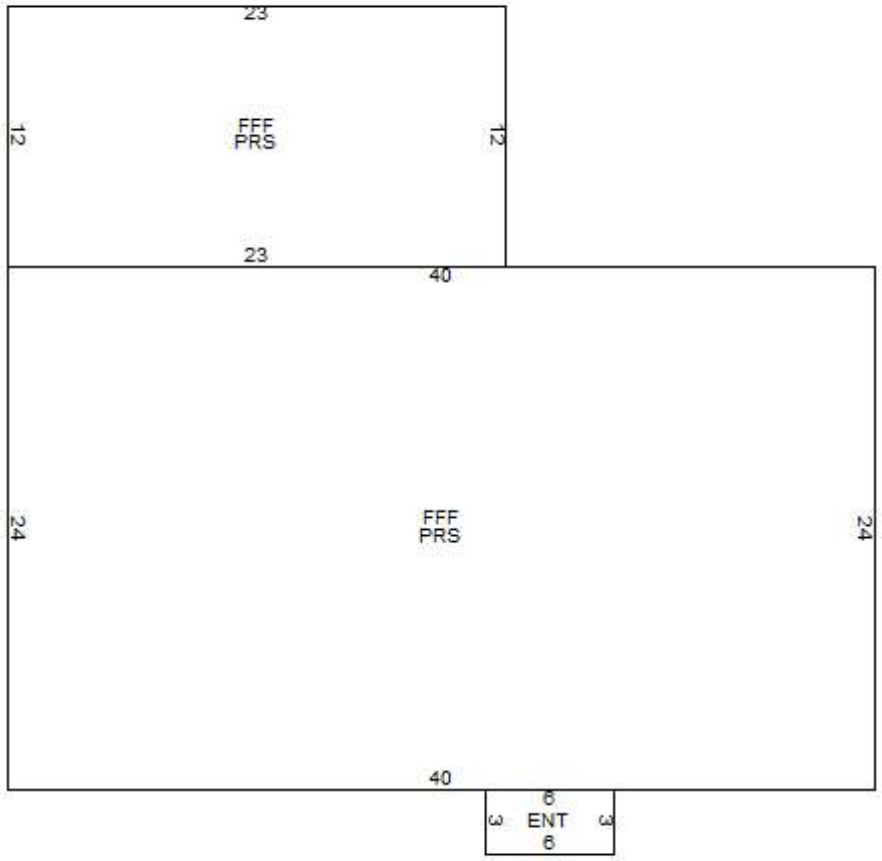
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/29/25	2025-036	ELECTRICAL	CENTRAL AC

BUILDING DETAILS

Model: **1 STORY FRAME MOBILE-DOU**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **LAMINATE/VINYL/HARDWOOD**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators: **1**
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.1752** Base Rate: **MHD 143.00**
Bldg. Rate: **1.4525**
Sq. Foot Cost: **$ 207.71**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1236	1.00	1236
PRS	PIERS	1236	-0.05	-62
ENT	ENTRY WAY	18	0.10	2
GLA:	**1,236**	**2,490**		**1,176**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 244,267**
Year Built:		**1985**
Condition For Age:	VERY GOOD	**27 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**27 %**
Building Value:		**$ 178,300**

OWNER INFORMATION

FLETCHER, HAROLD

3 GOULD ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/27/2025	3890	2427	U I 89	608,000	DALIN, JOAN ELIZABETH
01/03/2025	3878	2160	Q I	613,333	IRON ARMS CORP
06/28/2024	3860	568	U I 89	210,000	RESTORE ALIGNMENT
10/04/2023	3839	926	U I 89	88,000	O'REILLY, SEAN M
03/18/2013	3374	1437	Q I	240,000	BOURCIER, RONALD &

PICTURE

LISTING HISTORY

04/10/25	DMPM	
09/06/24	RWVL	
04/17/24	KOPR	
04/01/20	DM	APPRAISER
07/29/19	NTRM	DATA COLLECTION

NOTES

WHT; 2015: 10/3/14 DMRL200 AMP ELECTR, WELL/SEPTIC; LAND WET; 2023 FIRE DAMAGE, PRORATION FOR REMAINING BSMT; NEW WINDOWS & ROOF; 4/25; NOH; EST HSE HAS BEEN COMPL RENO'D; EST INT 100% COMPL'D; WOB; BMF/RBF/BMU AREAS EST FROM MLS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	48	6 x 8	393	17.00	60	1,924	
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						7,400	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 151,790	$ 0	$ 64,640
		Parcel Total:	$ 216,430
2025	**$ 468,200**	**$ 7,400**	**$ 151,300**
		Parcel Total:	**$ 626,900**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	159,500	F	110	100	100	95	90 -- ROLLING	100	150,000	0	N	150,000	
1F RES	0.590 ac	x 2,500	X	100				85 -- MODERATE	100	1,300	0	N	1,300	
	2.590 ac									151,300			**151,300**	

PICTURE

OWNER

FLETCHER, HAROLD

3 GOULD ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

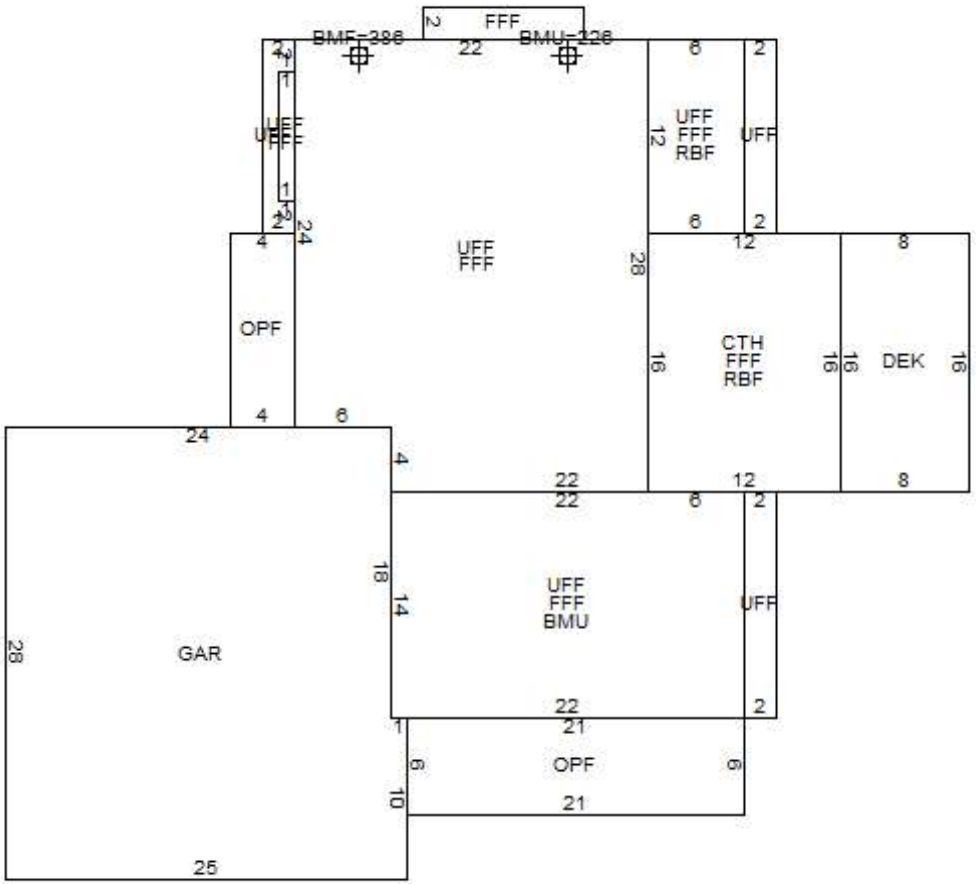
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/14/24	2024-067	ELECTRICAL	REWIRE HSE W/NEW SVC
07/01/24	2024-055	GARAGE	2-CAR, CMPLT HSE RENOS

BUILDING DETAILS

Model: **2 STORY FRAME CONTEMPORA**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING/ABOVE AVG**
Int: **DRYWALL**
Floor: **LAMINATE/VINYL**
Heat: **GAS/FA DUCTED**
Bedrooms: **4** Baths: **2.5** Fixtures: **10**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9157** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0659**
Sq. Foot Cost: **$ 170.54**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1048	1.00	1048
FFF	FST FLR FIN	1192	1.00	1192
CTH	CATHEDRAL	192	0.10	19
RBF	RAISED BSMNT	264	0.75	198
DEK	DECK/ENTRANCE	128	0.10	13
OPF	OPEN PORCH	174	0.25	44
GAR	GARAGE ATTCHD	682	0.45	307
BMU	BSMNT	534	0.15	80
BMF	BSMNT FINISHED	386	0.30	116
GLA:	**2,554**	**4,600**		**3,017**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 514,519**
Year Built: **1995**
Condition For Age: VERY GOOD **9 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **9 %**

Building Value: **$ 468,200**

OWNER INFORMATION

WULFMAN, MARY ELIZABETH LOGAN
WULFMAN, DANIEL JOSEPH
808 KEARSARGE MOUNTAIN ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/05/2025			Q I	702,534	HOLT, MICHAEL A. TTEE
05/28/2025	3891	203	Q I	702,533	HOLT, MICHAEL A. TTEE
09/23/2019	3647	1786	Q I	1	HOLT, MICHAEL A
12/27/2002	2442	1908	Q I	353,000	WILSON &, KIM R

PICTURE

LISTING HISTORY

10/22/24	KOVM	
04/01/20	DM	APPRAISER
10/14/14	TNRL	DATA COLLECTION

NOTES

BASEMENT GARAGE - 2 CAR JACUZZI 2015: 10/14/14 TNRL. UPDATE PHYS DATA PER FULLMEAS/LIST. LONG STEEP DW; SHDW/ROW; 10/24; ALL INFO FROM HO (MR); NC PER OWNER; TALKING TO FUEL CO. ABOUT UPGRADING HEAT SYS; PU GEN & DEK;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	8 x 12	227	17.00	100	3,705	
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	Gas
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	Gas
						14,700	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 239,010	$ 0	$ 101,190
		Parcel Total:	$ 340,200
2025	**$ 461,600**	**$ 14,700**	**$ 206,600**
		Parcel Total:	**$ 682,900**

LAND VALUATION

LAST REVALUATION: 2025

Zone: OC - OPEN CONSER **Minimum Acreage:** 5.00 **Minimum Frontage:** 300 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	5.000 ac	167,000	F	110	105	100	100	90 -- ROLLING	95	164,900	0	N	164,900	SHD DRWY
1F RES	0.330 ac	x 2,500	X	100				90 -- ROLLING	100	700	0	N	700	
VIEW		MOUNTAINS, AVERAGE, TOP 50, DISTANT							100	41,000			41,000	
	5.330 ac									206,600			**206,600**	

PICTURE

OWNER

WULFMAN, MARY ELIZABETH LOG
WULFMAN, DANIEL JOSEPH
808 KEARSARGE MOUNTAIN ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

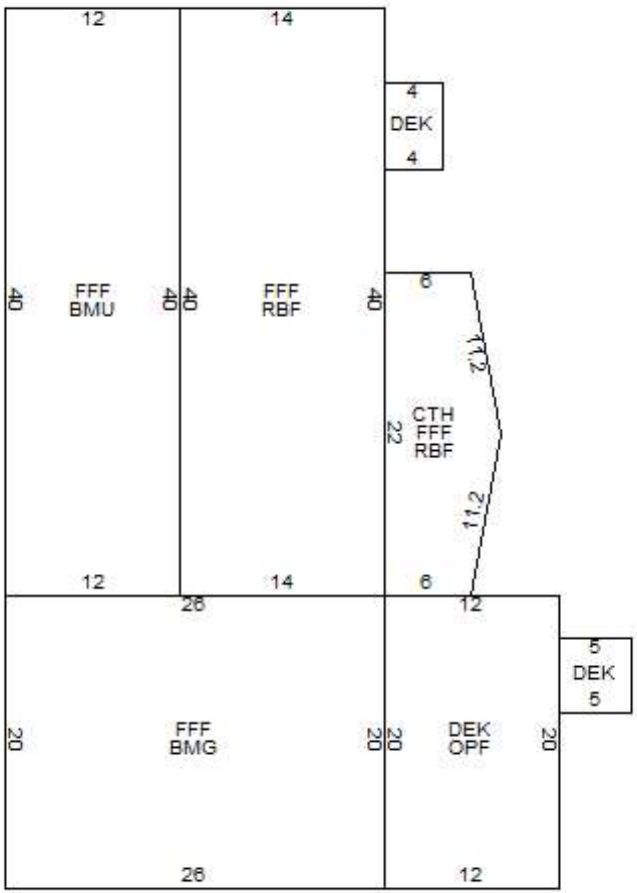
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1 STORY FRAME CONTEMPORA**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **3.0** Fixtures: **9**
Extra Kitchens: Fireplaces:
A/C: **Yes** **100.00 %** Generators: **1**
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.9476** Base Rate: **RSA 160.00**
Bldg. Rate: **1.2812**
Sq. Foot Cost: **$ 204.98**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	480	0.15	72
BMG	BASEMENT	520	0.20	104
DEK	DECK/ENTRANCE	289	0.10	29
OPF	OPEN PORCH	240	0.25	60
CTH	CATHEDRAL	154	0.10	15
RBF	RAISED BSMNT	714	0.75	536
FFF	FST FLR FIN	1714	1.00	1714
GLA:	**2,250**	**4,111**		**2,530**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 518,599**
Year Built:		**2000**
Condition For Age:	GOOD	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 461,600**

OWNER INFORMATION

MEANEY, EILEEN P.

47 PLEASANT POND RD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/03/2025	3881	227	Q I	245,000	GREER, ROBERT W REVOC
05/12/2016	3514	2142	Q I	110,000	CARIGNAN, PETER
09/12/2007	3017	1683	Q I	145,000	CAWTHRON, WILLIAM &

PICTURE

LISTING HISTORY

10/02/24	DMVM	
04/01/20	DM	APPRAISER
11/18/14	TNRL	DATA COLLECTION

NOTES

GREY; DNPU HEARTH 2015: DWL=GD COND OVERALL. NEW ROOF COMPLETED; 10/24; NOH; WELL MAINT; VINYL WINDS; DNPU ROOF OH ON BACK OF SHED;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	56	7 x 8	346	17.00	80	2,635	
SHED-WOOD	360	30 x 12	104	17.00	80	5,092	
DECK	30	3 x 10	400	7.00	80	672	ATT TO SHED
						8,400	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 63,960	$ 0	$ 72,470
		Parcel Total:	$ 136,430
2025	**$ 113,600**	**$ 8,400**	**$ 136,700**
		Parcel Total:	**$ 258,700**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.632 ac	145,982	E	100	100	100	95	95 -- MILD	100	131,700	0	N	131,700	
VIEW		LAKES/PONDS, AVERAGE, FULL, CLOSE/NEAR							100	5,000			5,000	
	0.632 ac									136,700			**136,700**	

PICTURE

OWNER

MEANEY, EILEEN P.

47 PLEASANT POND RD

WARNER, NH 03278

TAXABLE DISTRICTS

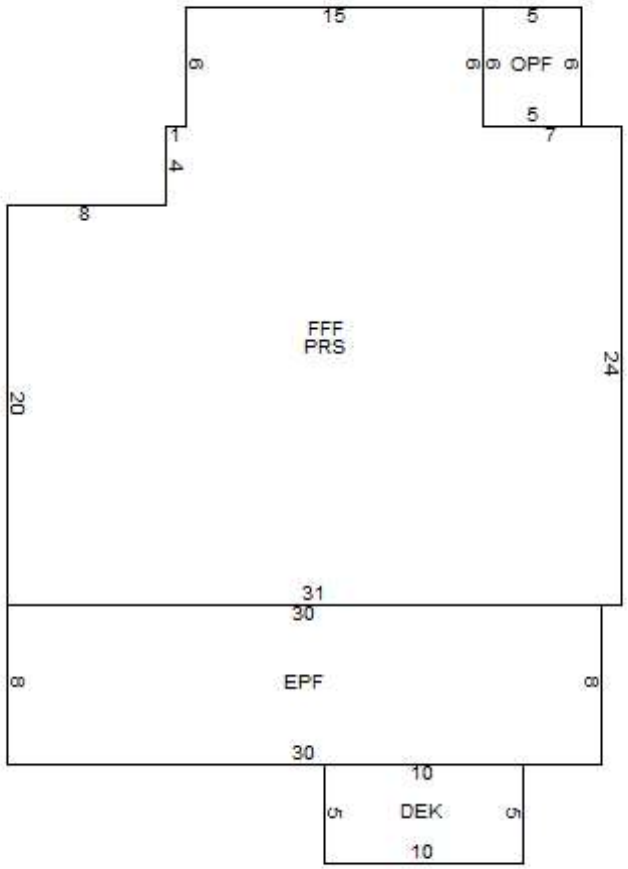
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.5 STORY FRAME CABIN / CO**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET**
Heat: **GAS/FA NO DUCTS**
Bedrooms: **2** Baths: **1.0** Fixtures: **3**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **B2 AVG-20**
Com. Wall:
Size Adj: **1.2802** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9531**
Sq. Foot Cost: **$ 152.49**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	30	0.25	8
FFF	FST FLR FIN	802	1.00	802
PRS	PIERS	802	-0.05	-40
EPF	ENCLSD PORCH	240	0.70	168
DEK	DECK/ENTRANCE	50	0.10	5
GLA:	**802**	**1,924**		**943**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 143,798**
Year Built:		**1932**
Condition For Age:	GOOD	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**21 %**
Building Value:		**$ 113,600**

OWNER INFORMATION

BERTHEL, MAUREEN M
BERTHEL, GREGG A.
105 MARGARITA ROAD

MELBOURNE BEACH, FL 32951

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/01/2025			Q I	284,900	BERTHEL, MAUREEN M
05/01/2007	2983	1947	Q I		BERTHEL, MAUREEN M &

PICTURE

LISTING HISTORY

09/16/25	LMHC	
05/12/25	RWCL	
11/08/24	DMVM	
08/12/20	DMPH	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

TAN; 2015: 8/1/14 NTRL. HEAT=WALL FURNACE (GAS CONV).SMALL DOCK=N/V. BR PATIO VPOOR COND=N/V. FLOODPLAIN; LACKS SEPTIC, TOPO FLOODING; 11/24; NOH; EXT=GD; 5/25 INT COND GD; NO INSUL, GD MAINT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	32	4 x 8	400	17.00	80	1,741	
						1,700	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 62,180	$ 0	$ 44,300
		Parcel Total:	$ 106,480
2025	**$ 123,500**	**$ 1,700**	**$ 164,100**
		Parcel Total:	**$ 289,300**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	0.090 ac	91,666	E	100	100	95	95	90 -- ROLLING	90	67,000	0	N	67,000	FLDPLN
TOMS POND	50.000 wf	NATURAL CLEARED, MAIN BODY						90 -- ROLLING	90	97,100	0		97,100	TOM POND/fldpl
	0.090 ac									164,100			**164,100**	

PICTURE

OWNER

BERTHEL, MAUREEN M
BERTHEL, GREGG A.
105 MARGARITA ROAD

MELBOURNE BEACH, FL 32951

TAXABLE DISTRICTS

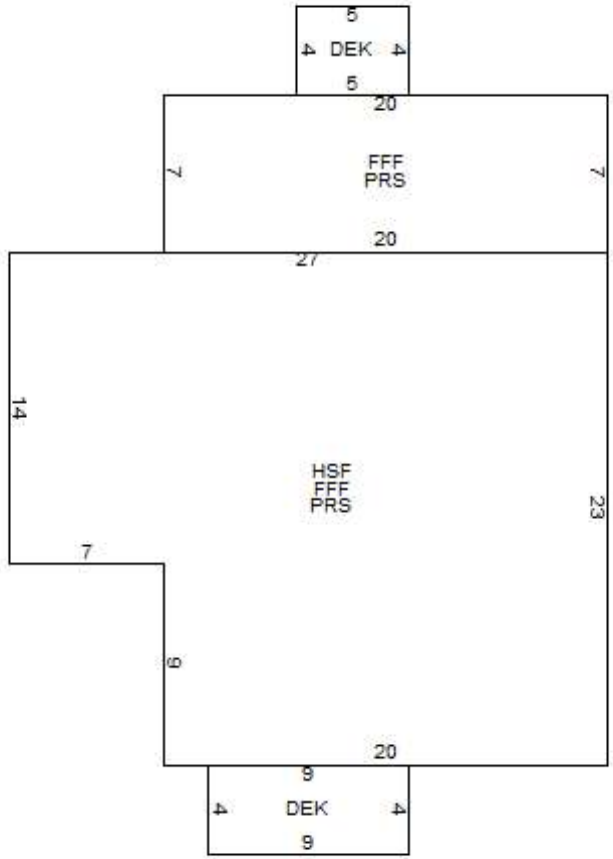
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.5 STORY FRAME CABIN / CO**
Roof: **GABLE OR HIP/STANDING SEAM**
Ext: **CLAP BOARD**
Int: **WOOD/LOG**
Floor: **PINE/SOFT WD**
Heat: **GAS/FA NO DUCTS**
Bedrooms: **3** Baths: **1.0** Fixtures: **3**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **B1 AVG-10**
Com. Wall:
Size Adj: **1.2774** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1154**
Sq. Foot Cost: **$ 178.46**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	698	1.00	698
PRS	PIERS	698	-0.05	-35
HSF	1/2 STRY FIN	558	0.50	279
DEK	DECK/ENTRANCE	56	0.10	6
GLA:	**977**	**2,010**		**948**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 169,180**
Year Built:		**1970**
Condition For Age:	GOOD	**17 %**
Physical:		
Functional:		
Economic:	FLDPL	**10 %**
Temporary:		
Total Depreciation:		**27 %**
Building Value:		**$ 123,500**

OWNER INFORMATION

HAMILTON, SHAWN AND CRYSTAL
BROWN, VALERIE AND MICHAEL
191 EAST MAIN STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/23/2024	3866	2300	Q I	475,000	JOHNSTON, DAVID A
05/02/2017	3554	1241	Q I	214,000	FOLEY, JOYCE R

PICTURE

LISTING HISTORY

11/07/24	DMVM	
04/01/20	DM	APPRAISER
11/19/14	NTRL	DATA COLLECTION

NOTES

WHT; DNPU HEARTH 2015: 11/19/14 NTRL. -ON MKT 2014-15. AP=$249K PER MLS#4405997. ORIG LIST=$269K W/59 DOM. MIN INSUL, OD FEAT, 1 FP NON-FUNCT; 11/24; NOH; WELL MAINT; CORR'D XFOBS; PU BACK DEK;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	972	18 x 54	76	31.00	80	18,320	ATT TO HSE
SHED-WOOD	60	5 x 12	327	17.00	80	2,668	ATT TO BARN
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						26,500	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 188,310	$ 0	$ 59,020
		Parcel Total:	$ 247,330
2025	**$ 314,500**	**$ 26,500**	**$ 137,400**
		Parcel Total:	**$ 478,400**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R1 - VILLAGE RES **Minimum Acreage:** 0.46 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.460 ac	140,000	E	100	100	100	100	95 -- MILD	100	133,000	0	N	133,000	
1F RES	1.940 ac	x 2,500	X	100				90 -- ROLLING	100	4,400	0	N	4,400	
	2.400 ac									137,400			**137,400**	

PICTURE

OWNER

HAMILTON, SHAWN AND CRYSTAL
BROWN, VALERIE AND MICHAEL
191 EAST MAIN STREET

WARNER, NH 03278

TAXABLE DISTRICTS

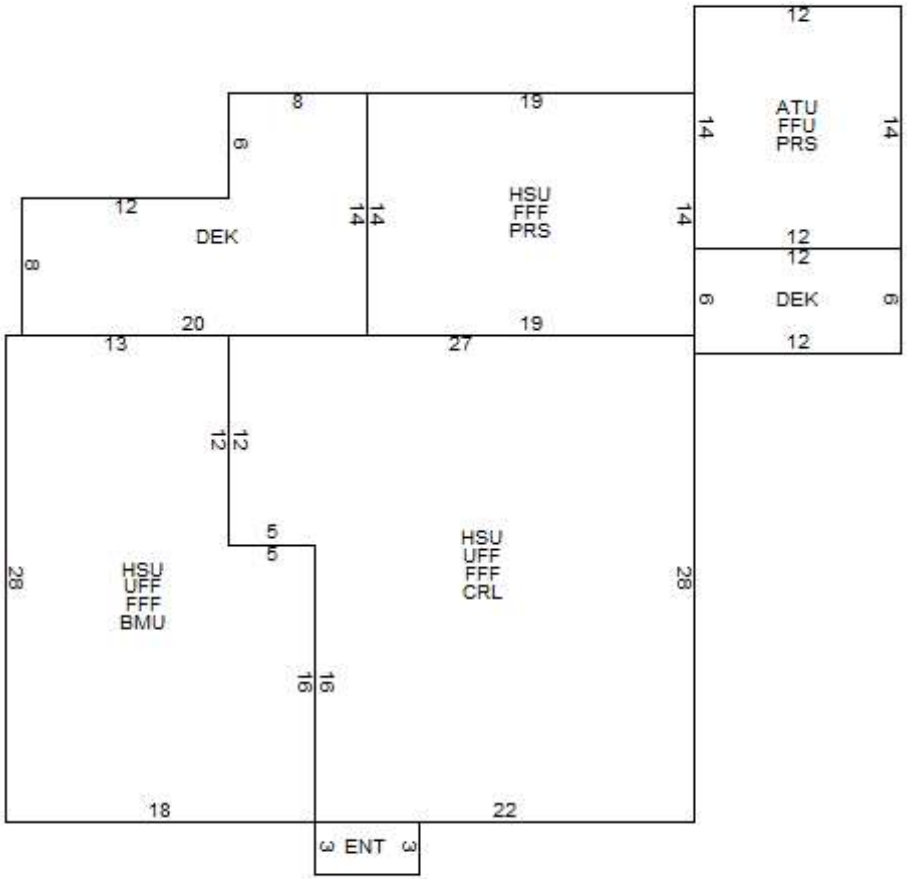
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.5 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/METAL/TIN**
Ext: **CLAP BOARD**
Int: **PLASTER**
Floor: **PINE/SOFT WD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **1.5** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9210** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0186**
Sq. Foot Cost: **$ 162.97**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	18	0.10	2
HSU	1/2 STRY UNFIN	1386	0.15	208
UFF	UPPER FLR FIN	1120	1.00	1120
FFF	FST FLR FIN	1386	1.00	1386
BMU	BSMNT	444	0.15	67
CRL	CRAWL SPACE	676	0.05	34
PRS	PIERS	434	-0.05	-22
DEK	DECK/ENTRANCE	280	0.10	28
ATU	ATTIC	168	0.10	17
FFU	FST FLR UNFIN	168	0.50	84
GLA:	**2,506**	**6,080**		**2,924**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 476,524**
Year Built:		**1783**
Condition For Age:	GOOD	**34 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**34 %**
Building Value:		**$ 314,500**

OWNER INFORMATION

HAZA, JACOB A

69 EAST MAIN STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/14/2025	3886	2074	Q I	625,000	JOHNSON, CHERYL
04/23/2024	3854	1024	U I 38	1	JOHNSON, CHERYL
11/29/2005	2845	1988	Q I	325,000	BJORK &, TORBJORN E
10/26/2001	2306	1924	Q I	250,000	MARLOW K & DEBORAH A

PICTURE

LISTING HISTORY

11/07/24	DMVM	
04/01/20	DM	APPRAISER
04/18/16	NTPU	DATA COLLECTION

NOTES

YELLOW; DNPU HEARTH; PRIOR TO 2015-OD WINDS,WET/DAMP BSMT; OD WIRING; 11/24; OWNER NO AROUND; POND ON PROPERTY; EST NEW ROOF; ABESTOS SIDING ON BACK AT PEAK; SML AREA (BSMT) UNDER BARN DNPU;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	704	22 x 32	83	31.00	70	12,680	
GARAGE-1 STY	572	22 x 26	88	44.00	5	1,107	FALLING OVER
SHED-WOOD	1		400	17.00	30	20	BACK OF PROPERTY
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						19,300	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 228,420	$ 0	$ 70,270
		Parcel Total:	$ 298,690
2025	**$ 458,700**	**$ 19,300**	**$ 154,300**
		Parcel Total:	**$ 632,300**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R1 - VILLAGE RES **Minimum Acreage:** 0.46 **Minimum Frontage:** 100 **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	0.460 ac	140,000	E	100	100	100	95	95 -- MILD	100	126,400	0	N	126,400	
1F RES	3.540 ac	x 2,500	X	100				90 -- ROLLING	100	8,000	0	N	8,000	
WILLOW BROOK	10.000 wf	NATURAL, MAIN BODY						95 -- MILD	100	19,900	0		19,900	
	4.000 ac									154,300			**154,300**	

PICTURE

OWNER

HAZA, JACOB A

69 EAST MAIN STREET

WARNER, NH 03278

TAXABLE DISTRICTS

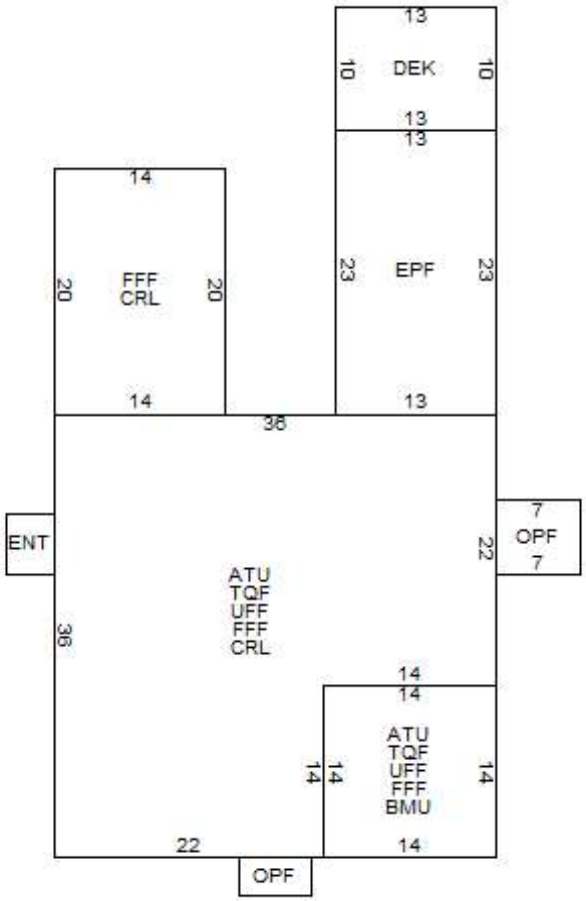
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.75 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **ALUM SIDING**
Int: **DRYWALL/PLASTER**
Floor: **CARPET/HARD TILE**
Heat: **OIL/FA DUCTED**
Bedrooms: **7** Baths: **5.0** Fixtures: **15**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.8660** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0076**
Sq. Foot Cost: **$ 161.22**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1296	0.75	972
UFF	UPPER FLR FIN	1296	1.00	1296
FFF	FST FLR FIN	1576	1.00	1576
CRL	CRAWL SPACE	1380	0.05	69
BMU	BSMNT	196	0.15	29
OPF	OPEN PORCH	60	0.25	15
EPF	ENCLSD PORCH	299	0.70	209
ATU	ATTIC	1296	0.10	130
DEK	DECK/ENTRANCE	130	0.10	13
ENT	ENTRY WAY	20	0.10	2
GLA:	**3,844**	**7,549**		**4,311**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 695,019**
Year Built:		**1790**
Condition For Age:	GOOD	**34 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**34 %**
Building Value:		**$ 458,700**

OWNER INFORMATION

BROWN, SAMANTHA E.

9 WEST MAIN STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/26/2025	3893	2903	Q I	852,000	CHAMBERLAIN, DUSTIN &
07/11/2022	3798	2022	Q I	700,000	MUELLER TERESA
11/17/2020	3708	656	Q I	525,000	LORD, DANA W
04/20/2015	3475	242	Q I	214,900	FEDERAL NATIONAL
09/19/2014	3455	1731	Q I		RODGERS, ERIC J

PICTURE

LISTING HISTORY

09/05/24	RWVM	
02/26/22	DMSR	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

2015: 6/8/15 NTRL- INSPECT FOR INF HEARING.MASONARY FP= N/V-ORNAMENTAL ONLY DUE TO NOT UP TO CODE. BARNS= FAIR COND DUE TO SOME DAYLIGHT. NEW BOILER 2015. DEF MAINT, OD FEAT, LAYOUT; CONVERTED TO LP GAS-CNVERIFY; 9/24 NOH; EXT COND; VG; EST EPU UNDER EPF; NEW ROOF; APPRS ALL INT RENO'D;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	1,800	36 x 50	69	31.00	0	0	79-D
BARN-1STRY/LOFT	750	25 x 30	81	31.00	0	0	79-D
BARN-1STRY/LOFT	760	20 x 38	81	31.00	0	0	79-D
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	GAS
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	GAS
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	GAS
79-D HISTORIC BARN	1		100	48,010.00	47	22,565	
DECK	96	12 x 8	227	7.00	75	1,144	ATT 50X36
						40,200	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 338,025	$ 0	$ 81,680
		Parcel Total:	$ 419,705
2025	**$ 746,300**	**$ 40,200**	**$ 123,950**
		Parcel Total:	**$ 910,450**

LAND VALUATION

LAST REVALUATION: 2025

Zone: B1 - BUSINESS **Minimum Acreage:** 0.23 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.230 ac	120,000	E	100	100	100	100	100 -- LEVEL	100	120,000	0	N	120,000	
1F RES	1.560 ac	x 2,500	X	100				90 -- ROLLING	100	3,500	0	N	3,500	
79-D HISTORIC BARN	0.060 ac	x 1,500	X	100				100 -- LEVEL	100	450	0	N	450	
	1.850 ac									123,950			**123,950**	

PICTURE

OWNER

BROWN, SAMANTHA E.

9 WEST MAIN STREET

WARNER, NH 03278

TAXABLE DISTRICTS

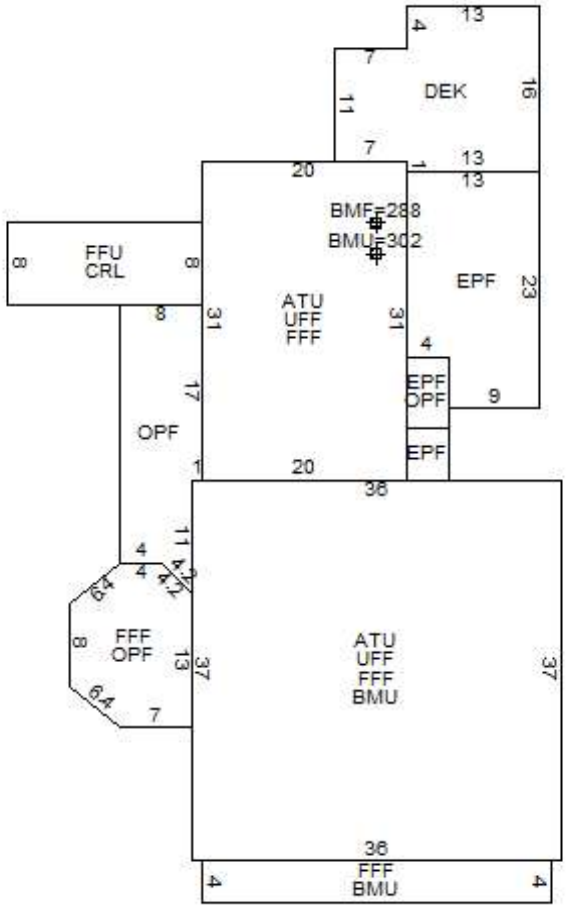
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.5 STORY FRAME VICTORIAN**
Roof: **MANSARD/ASPHALT**
Ext: **VINYL SIDING/ALUM SIDING**
Int: **PLASTER/DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **GAS/HOT WATER**
Bedrooms: **5** Baths: **4.5** Fixtures: **14**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.8462** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1511**
Sq. Foot Cost: **$ 184.18**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1952	0.10	195
UFF	UPPER FLR FIN	1952	1.00	1952
FFF	FST FLR FIN	2256	1.00	2256
BMU	BSMNT	1770	0.15	266
OPF	OPEN PORCH	392	0.25	98
EPF	ENCLSD PORCH	327	0.70	229
FFU	FST FLR UNFIN	152	0.50	76
CRL	CRAWL SPACE	152	0.05	8
DEK	DECK/ENTRANCE	285	0.10	29
BMF	BSMNT FINISHED	288	0.30	86
GLA:	**4,294**	**9,526**		**5,195**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 956,815**
Year Built:		**1850**
Condition For Age:	VERY GOOD	**22 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**22 %**
Building Value:		**$ 746,300**

OWNER INFORMATION

RIVERA LASSO, SR., ROBERTO I.
TORRES ORTIZ, EVA M.
36 WEST MAIN STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/22/2025	3879	2911	Q I	475,000	CHALOUX, DANIEL L
04/06/2021	3732	1221	Q I	175,000	MOE &, FREDERICK

PICTURE

LISTING HISTORY

08/27/24	RWVM	
03/01/22	DMSV	DATA COLLECTION
04/01/20	DM	APPRAISER

NOTES

MIN INSUL; 8/24 PU 1 BDRM, 1.5 BTH & EXTRA KIT PER MLS; APPRS PART DIRT BSMT; OIL HEAT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-2STRY	1,260	35 x 36	73	35.00	87	28,008	ATT HSE
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						33,500	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 160,160	$ 0	$ 69,580
		Parcel Total:	$ 229,740
2025	**$ 320,800**	**$ 33,500**	**$ 122,300**
		Parcel Total:	**$ 476,600**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R1 - VILLAGE RES **Minimum Acreage:** 0.46 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	0.330 ac	128,695	E	100	100	100	95	100 -- LEVEL	100	122,300	0	N	122,300	
	0.330 ac									122,300			**122,300**	

PICTURE

OWNER

RIVERA LASSO, SR., ROBERTO I.
TORRES ORTIZ, EVA M.
36 WEST MAIN STREET

WARNER, NH 03278

TAXABLE DISTRICTS

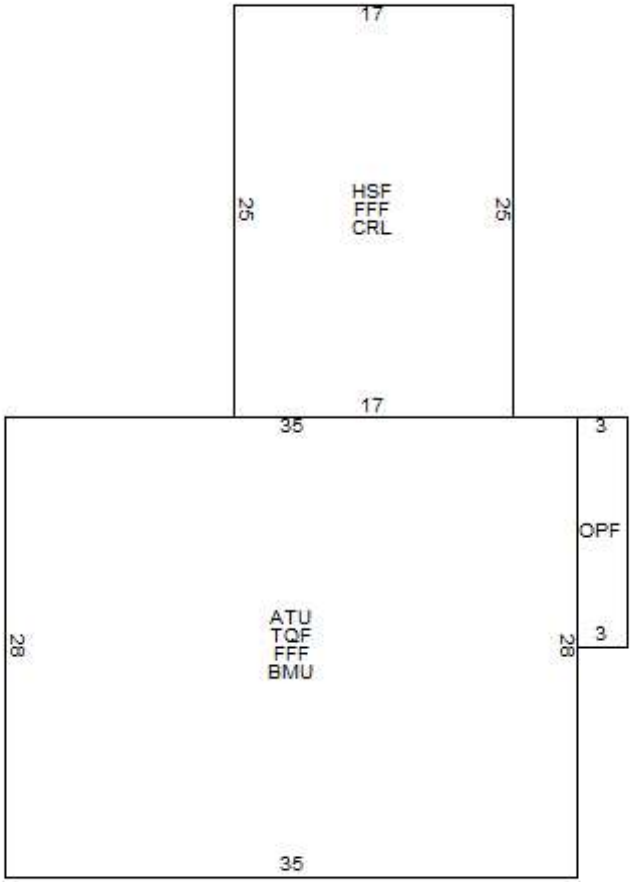
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTER**
Floor: **PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **2.5** Fixtures: **8**
Extra Kitchens: **1** Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9401** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0031**
Sq. Foot Cost: **$ 160.49**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	980	0.10	98
TQF	3/4 STRY FIN	980	0.75	735
FFF	FST FLR FIN	1405	1.00	1405
BMU	BSMNT	980	0.15	147
OPF	OPEN PORCH	42	0.25	11
HSF	1/2 STRY FIN	425	0.50	213
CRL	CRAWL SPACE	425	0.05	21
GLA:	**2,353**	**5,237**		**2,630**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 422,089**
Year Built: **1816**
Condition For Age: VERY GOOD **24 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **24 %**

Building Value: **$ 320,800**

OWNER INFORMATION

KITTREDGE, CAROLINE F. TTEE
CAROLINE F. KITTREDGE 2023 TRUST
20 GENEVA STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/29/2024	3872	1229	Q I	340,000	CAILLER, ARTHUR L

PICTURE

LISTING HISTORY

08/27/24	KOVM	
04/01/20	DM	APPRAISER
08/10/09	JD	DATA COLLECTION

NOTES

FULLY FINISH BSMT 1/2 CARPET IN TV RM & 1/2 TILE IN LAUNDRY RM; 8/24; NOH; PU PAT, LNTO; WINDS HAVE ROT & IN NEED OF REPLACEMENT; MLS STATES UPDATED KIT, EST FMICA/WD CABS; TWO DWYS BOTH PAVED; 2026 PU GEN;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	384	16 x 24	102	44.00	60	10,340	
SHED-WOOD	96	8 x 12	227	17.00	100	3,705	
SHED-WOOD	135	1 x 135	179	17.00	100	4,108	12X6+7X9
LEAN-TO	21	3 x 7	400	4.00	100	336	ATT SHED
PATIO	117	13 x 9	197	7.00	100	1,613	EST SHAPE
						20,100	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 176,970	$ 0	$ 72,500
		Parcel Total:	$ 249,470
2025	**$ 216,400**	**$ 20,100**	**$ 140,800**
		Parcel Total:	**$ 377,300**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R1 - VILLAGE RES **Minimum Acreage:** 0.46 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.400 ac	134,782	F	110	100	100	100	95 -- MILD	100	140,800	0	N	140,800	
	0.400 ac									140,800			**140,800**	

PICTURE

OWNER

KITTREDGE, CAROLINE F. TTEE
CAROLINE F. KITTREDGE 2023 TRUST
20 GENEVA STREET

WARNER, NH 03278

TAXABLE DISTRICTS

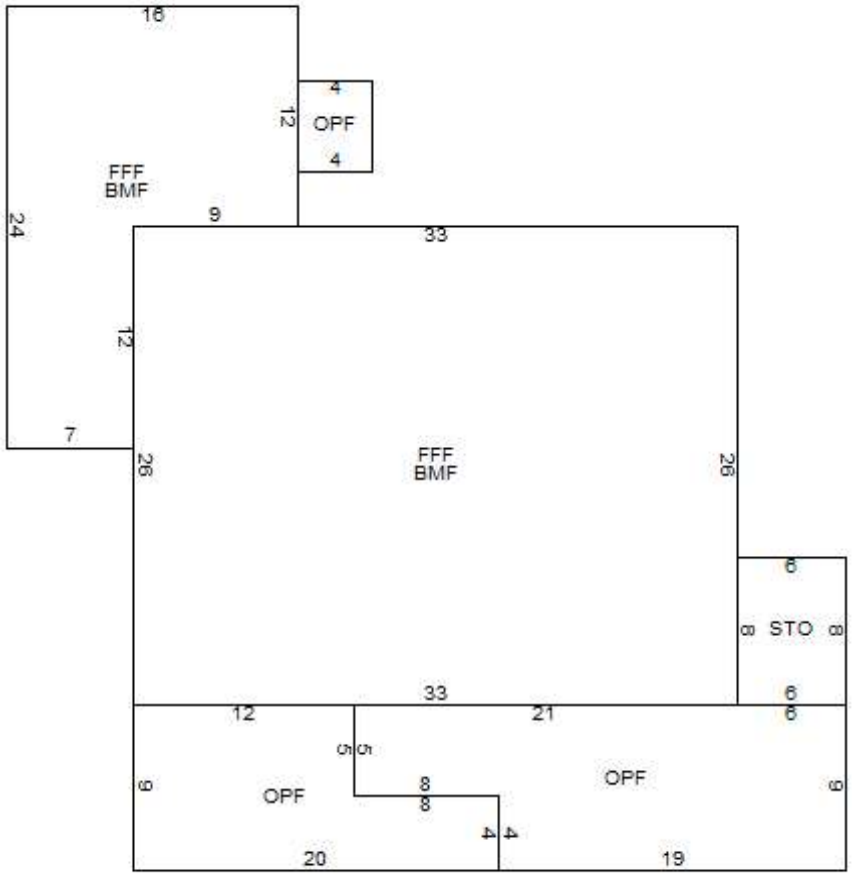
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
06/09/25	2025-041	PLUMBING	120 GAL LPTANK & LINES

BUILDING DETAILS

Model: **1 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE/VINYL**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.0671** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0458**
Sq. Foot Cost: **$ 167.32**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	371	0.25	93
BMF	BSMNT FINISHED	1134	0.30	340
FFF	FST FLR FIN	1134	1.00	1134
STO	STORAGE AREA	48	0.20	10
GLA:	**1,474**	**2,687**		**1,577**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 263,864**
Year Built:		**1963**
Condition For Age:	GOOD	**18 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**18 %**
Building Value:		**$ 216,400**

OWNER INFORMATION

RK PROPERTIES LLC

15 VALLEY STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/06/2025	3892	556	Q I	599,000	ONE EAST MAIN LLC
09/17/2014	3455	1136	Q I	232,000	SCHEFFY, BRACKETT L

PICTURE

LISTING HISTORY

09/12/25	LMHC	
04/11/25	DMPR	
11/12/24	DMVM	
04/01/20	DM	APPRAISER
04/05/18	DMPU	DATA COLLECTION

NOTES

WHT; BLDG APT IMPROVEMENTS; 11/24; NO INFO FROM EMPLOYEE, WANTS OWNER TO BE THERE; EST FPL DUE TO CHIMNEY; 4/25; OWNER NOT AROUND; PER PERMITS EXPANDED KIT & OFFICE-NCTV; "CAFE ON EAST";

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
PAVING	1,800	1 x 1800	69	3.25	100	4,037	EST/SHAPE
SIGN-NON ILLUMINATED	15	3 x 5	100	92.00	50	690	
						10,200	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 241,220	$ 0	$ 80,110
		Parcel Total:	$ 321,330
2025	**$ 398,000**	**$ 10,200**	**$ 171,200**
		Parcel Total:	**$ 579,400**

LAND VALUATION

LAST REVALUATION: 2025

Zone: B1 - BUSINESS **Minimum Acreage:** 0.23 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
COM/IND	0.230 ac	120,000	E	100	100	100	100	95 -- MILD	150	171,000	0	N	171,000	USE
COM/IND	0.070 ac	x 2,500	X	100				95 -- MILD	100	200	0	N	200	
	0.300 ac									171,200			**171,200**	

PICTURE

OWNER

RK PROPERTIES LLC

15 VALLEY STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

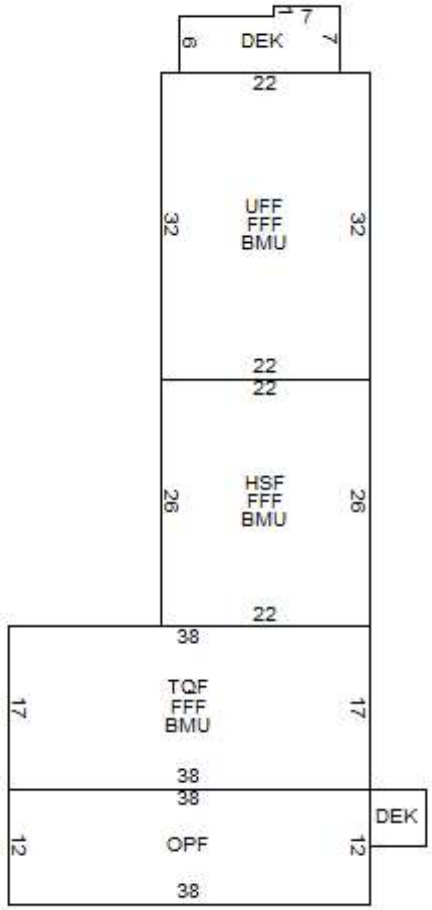
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
09/03/24	2024-083	PLUMBING	PLUMBING
08/22/24	2024	ELECTRICAL	ELECTRICAL PERMIT
07/29/24	2024-062	RENOVATIONS	EXPAND KIT INTO OFFC SI

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **PINE/SOFT WD**
Heat: **OIL/FA NO DUCTS**
Bedrooms: **5** Baths: **4.0** Fixtures:
Extra Kitchens: **3** Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall: **WOOD, 8 FT.** **1.0000**
Size Adj: **1.0122** Base Rate: **CRT 146.00**
Bldg. Rate: **1.0211**
Sq. Foot Cost: **$ 149.08**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	456	0.25	114
TQF	3/4 STRY FIN	646	0.75	485
FFF	FST FLR FIN	1922	1.00	1922
BMU	BSMNT	1922	0.15	288
HSF	1/2 STRY FIN	572	0.50	286
UFF	UPPER FLR FIN	704	1.00	704
DEK	DECK/ENTRANCE	145	0.10	15
GLA:	**3,397**	**6,367**		**3,814**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 568,591**
Year Built: **1885**
Condition For Age: GOOD **30 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **30 %**

Building Value: **$ 398,000**

OWNER INFORMATION

CARLSON, HANS M.
BARRETT, JOHANNA G.
15 ROSLYN AVENUE

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/12/2025	3889	775	Q I	422,000	KITTREDGE, CAROLINE
05/27/2022	3793	2573	Q I	365,000	KNAPP, TERESA MARIA
06/01/2021	3741	1802	Q I		KNAPP, TERESA MARIA &
06/07/2019	3633	1159	Q I	234,000	DANIELS, WILLIAM M
11/14/2011	3282	884	Q I	171,000	HAIGH, CATHLYN K

PICTURE

LISTING HISTORY

04/11/25	DMPR	
08/28/24	RWVM	
05/22/22	DM	APPRAISER
05/10/22	TNPU	DATA COLLECTION

NOTES

8/24 INFO @ DOOR; CPT NOW GAR W/POURED FLR; REM SHED, PU DEK UNDER NV RUBBERMAID SHED; PU AC & STNDBY GEN; OIL HEAT;CORR BTH COUNT PER HO; 4/25;PU GEN;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	420	21 x 20	98	44.00	90	16,299	
SHED-WOOD	220	11 x 20	133	17.00	100	4,974	ATT GAR
DECK	80	10 x 8	260	7.00	50	728	
						22,000	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 177,040	$ 0	$ 75,140
		Parcel Total:	$ 252,180
2025	**$ 248,600**	**$ 22,000**	**$ 139,200**
		Parcel Total:	**$ 409,800**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R1 - VILLAGE RES **Minimum Acreage:** 0.46 **Minimum Frontage:** 100 **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	0.460 ac	140,000	F	110	100	100	95	95 -- MILD	100	139,000	0	N	139,000	
1F RES	0.090 ac	x 2,500	X	100				95 -- MILD	100	200	0	N	200	
	0.550 ac									139,200			**139,200**	

PICTURE

OWNER

CARLSON, HANS M.
BARRETT, JOHANNA G.
15 ROSLYN AVENUE

WARNER, NH 03278

TAXABLE DISTRICTS

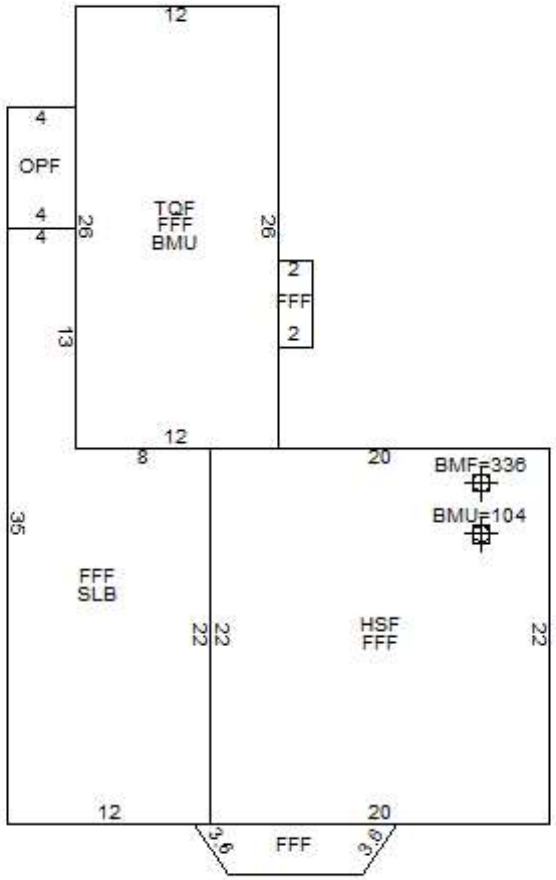
District	Percentage
Warner Village Wa	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
04/22/24	2024-028	GEN	GENERATOR/GAS PIPING

BUILDING DETAILS

Model: **1.5 STORY FRAME NEW ENGLAN**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL/PLASTER**
Floor: **HARDWOOD/LINOLEUM OR SIM**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **1.5** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0387** Base Rate: **RSA 160.00**
Bldg. Rate: **1.1651**
Sq. Foot Cost: **$ 186.41**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	440	0.50	220
FFF	FST FLR FIN	1108	1.00	1108
SLB	SLB	316	0.00	0
OPF	OPEN PORCH	28	0.25	7
TQF	3/4 STRY FIN	312	0.75	234
BMU	BSMNT	416	0.15	62
BMF	BSMNT FINISHED	336	0.30	101
GLA:	**1,663**	**2,956**		**1,732**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 322,862**
Year Built:		**1910**
Condition For Age:	GOOD	**23 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**23 %**
Building Value:		**$ 248,600**

OWNER INFORMATION

PARENT, CHRISTOPHER M
PARENT, MELISSA
160 WATERLOO ROAD

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/01/2025	3894	1997	Q I	795,000	GONEAU, PATRICIA M
04/08/2022	3794	1084	Q I		GONEAU, PAUL J
05/16/2013	3386	462	Q I	310,000	KOPSTAIN, ERIC C.
05/04/2004	2652	81	Q I	416,000	HOWE TRSTEE, JOHN T &

PICTURE

LISTING HISTORY

09/16/25	LMHC	
10/15/24	RWVM	
04/01/20	DM	APPRAISER
04/23/13	DMRL	DATA COLLECTION

NOTES

DNPU HEARTH; BARN IS UTIL SHED; 4/13 KIT UPDATED, NARROW, MAIN STAIRWALL, OD ELEC OUTLET, LAYOUT, INT FLRS=VG COND; REAR SECT HEATED W/WOOD & MIN INSUL, OD WINDOWS, 2 FPL NOT FUNCTIONAL; 10/24 NOH; EXT COND VG; PU PAT & SHED; ADD 2ND FP PER MLS; CORR EPF TO FFF/BMU; 13X5 EPU NOW FFF/SLB; INT INFO PER MLS; APPRS EXC INT COND; KIT HAS SOLID C-TOPS W/ISLAND; APPRS FULL RENO;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	2		100	5,500.00	100	11,000	GAS
SHED-WOOD	280	20 x 14	117	17.00	75	4,177	
PATIO	425	425 x 1	98	7.00	90	2,624	EST SHAPE
						17,800	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 266,210	$ 0	$ 80,000
		Parcel Total: $ 346,210	
2025	**$ 584,100**	**$ 17,800**	**$ 173,000**
		Parcel Total: $ 774,900	

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.250 ac	157,625	F	110	105	100	100	95 -- MILD	100	173,000	0	N	173,000	
	1.250 ac									173,000			**173,000**	

PICTURE

OWNER

PARENT, CHRISTOPHER M
PARENT, MELISSA
160 WATERLOO ROAD

WARNER, NH 03278

TAXABLE DISTRICTS

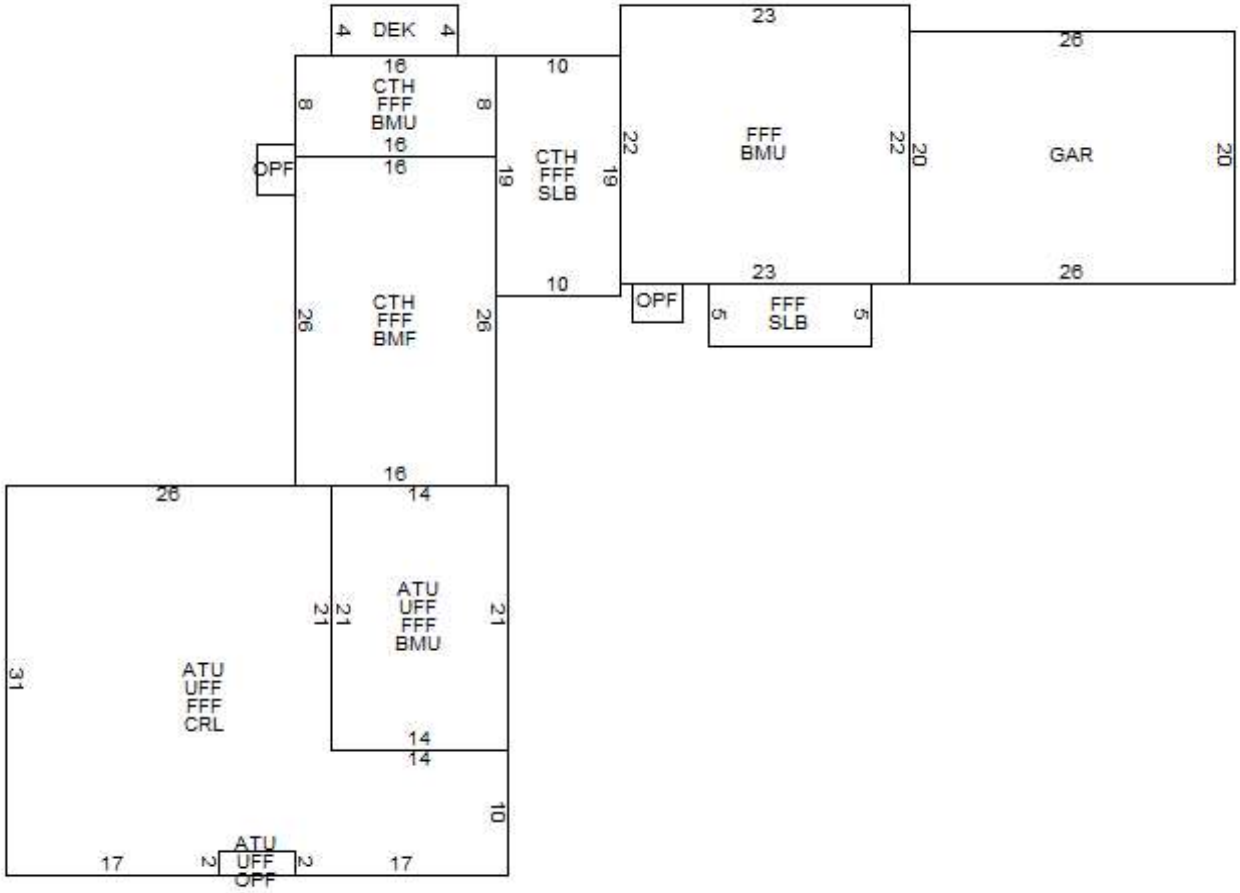
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.5 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTER/DRYWALL**
Floor: **PINE/SOFT WD/HARD TILE**
Heat: **OIL/FA NO DUCTS**
Bedrooms: **5** Baths: **3.0** Fixtures: **10**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.8604** Base Rate: **RSA 160.00**
Bldg. Rate: **0.9714**
Sq. Foot Cost: **$ 155.42**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1240	0.10	124
UFF	UPPER FLR FIN	1240	1.00	1240
FFF	FST FLR FIN	2533	1.00	2533
CRL	CRAWL SPACE	934	0.05	47
OPF	OPEN PORCH	36	0.25	9
BMU	BSMNT	928	0.15	139
CTH	CATHEDRAL	734	0.10	73
BMF	BSMNT FINISHED	416	0.30	125
DEK	DECK/ENTRANCE	40	0.10	4
SLB	SLB	255	0.00	0
GAR	GARAGE ATTCHD	520	0.45	234
GLA:	**3,898**	**8,876**		**4,528**

2025 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 703,742**
Year Built: **1805**
Condition For Age: EXCELLENT **17 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **17 %**

Building Value: **$ 584,100**

OWNER INFORMATION

SPEICHER, JOSHUA
SPEICHER, RAMIE
168 WATERLOO STREET

WARNER, NH 03278

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/19/2025	3882	822	Q I	550,000	PROULX FAMILY

PICTURE

LISTING HISTORY

09/16/25	LMHN	
10/07/24	RWVM	
04/01/20	DM	APPRAISER
08/04/09	SM	DATA COLLECTION

NOTES

2015: 10/17/14 DMRL.DWL- MULT F.P- BLOCKED OFF. VALUE (1) F.P ONLY.16X18 SECT EPF TYPE W/OUT HEAT. 1950'S CARRIAGE BARN CONVERTED. SITE SITS MOSTLY ON LEDGE, WTR RUN OFF PROBLEM; UPGRADES TO 200 AMP SERVICE; 10/24 NOH; INT/EXT COND STILL GD PER MLS; ADD HEAT TYPE;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	672	21 x 32	84	31.00	100	17,499	
SHED-WOOD	208	13 x 16	137	17.00	100	4,844	ATT 21X32
SHED-WOOD	66	6 x 11	302	17.00	100	3,388	155 16X13
SHED-WOOD	20	4 x 5	400	17.00	100	1,360	ATT 21X32
PORCH	24	4 x 6	400	15.00	100	1,440	ATT 5X4
FIREPLACE 1-STAND	1		100	5,500.00	100	5,500	
						34,000	

MUNICIPAL SOFTWARE BY AVITAR

WARNER ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 209,830	$ 0	$ 81,900
		Parcel Total:	$ 291,730
2025	**$ 346,400**	**$ 34,000**	**$ 174,900**
		Parcel Total:	**$ 555,300**

LAND VALUATION

LAST REVALUATION: 2025

Zone: R2 - MEDIUM DENSITY **Minimum Acreage:** 2.00 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.800 ac	159,000	F	110	100	100	100	100 -- LEVEL	100	174,900	0	N	174,900	
	1.800 ac									174,900			**174,900**	

PICTURE

OWNER

SPEICHER, JOSHUA
SPEICHER, RAMIE
168 WATERLOO STREET

WARNER, NH 03278

TAXABLE DISTRICTS

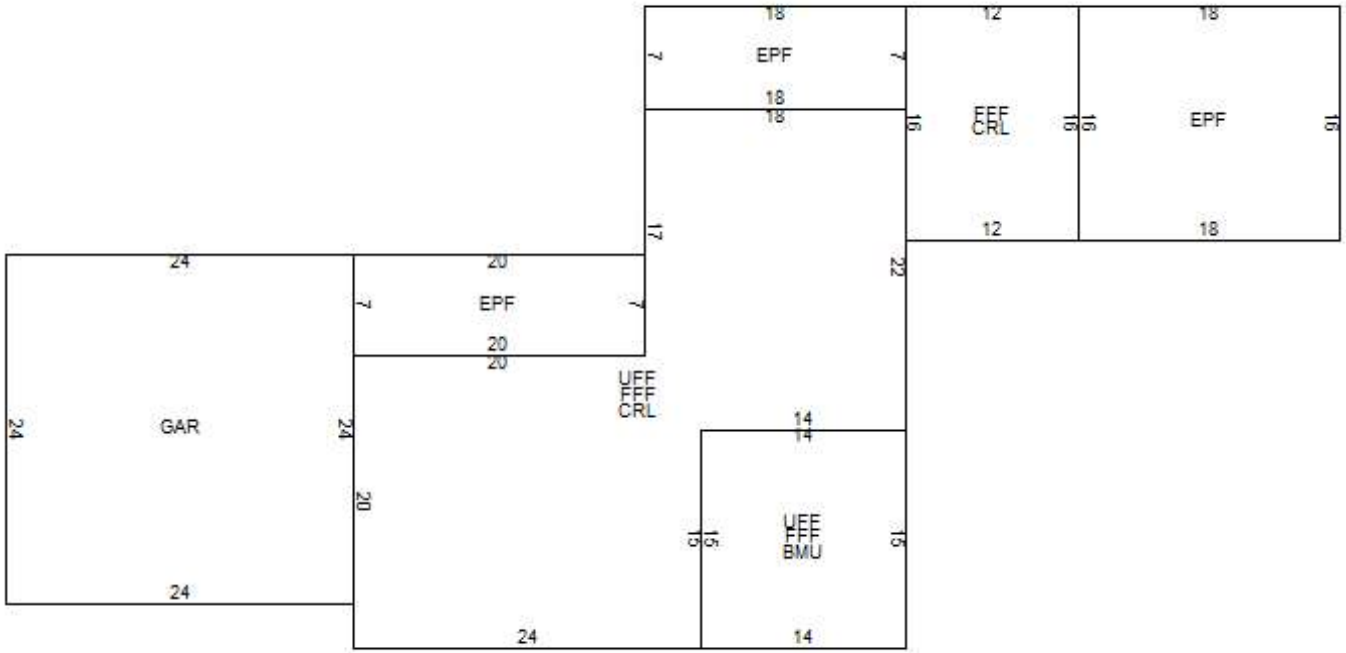
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTER**
Floor: **PINE/SOFT WD/HARDWOOD**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9137** Base Rate: **RSA 160.00**
Bldg. Rate: **1.0423**
Sq. Foot Cost: **$ 166.76**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	576	0.45	259
EPF	ENCLSD PORCH	554	0.70	388
UFF	UPPER FLR FIN	1066	1.00	1066
FFF	FST FLR FIN	1258	1.00	1258
CRL	CRAWL SPACE	1048	0.05	52
BMU	BSMNT	210	0.15	32
GLA:	**2,324**	**4,712**		**3,055**

2025 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 509,452**
Year Built:		**1815**
Condition For Age:	GOOD	**32 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 346,400**

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01			
Description:	R1 - VILLAGE RES	$ 25,000 @	0.010 ac
Lot Size:	0.46	$ 100,000 @	0.100 ac
Frontage:	100	$ 120,000 @	0.230 ac
Lot Price:	$ 140,000	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 140,000 @	0.460 ac
Excess Frontage:	$ 75	$ 140,000 @	0.460 ac
View:	$ 100,000	$ 140,000 @	0.460 ac
		$ 140,000 @	0.460 ac
		$ 140,000 @	0.460 ac

Zone 02			
Description:	R2 - MEDIUM DENSITY	$ 25,000 @	0.010 ac
Lot Size:	2.00	$ 100,000 @	0.100 ac
Frontage:	200	$ 120,000 @	0.250 ac
Lot Price:	$ 159,500	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 156,000 @	0.920 ac
Excess Frontage:	$ 75	$ 157,000 @	1.000 ac
View:	$ 100,000	$ 159,500 @	2.000 ac
		$ 159,500 @	2.000 ac
		$ 159,500 @	2.000 ac

Zone 03			
Description:	R3 - LOW DENSITY	$ 25,000 @	0.010 ac
Lot Size:	3.00	$ 100,000 @	0.100 ac
Frontage:	250	$ 120,000 @	0.230 ac
Lot Price:	$ 162,000	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 156,000 @	0.920 ac
Excess Frontage:	$ 75	$ 157,000 @	1.000 ac
View:	$ 100,000	$ 159,500 @	2.000 ac
		$ 162,000 @	3.000 ac
		$ 162,000 @	3.000 ac

Zone 04			
Description:	OC - OPEN CONSER	$ 25,000 @	0.010 ac
Lot Size:	5.00	$ 100,000 @	0.100 ac
Frontage:	300	$ 120,000 @	0.230 ac
Lot Price:	$ 167,000	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 156,000 @	0.920 ac
Excess Frontage:	$ 75	$ 157,000 @	1.000 ac
View:	$ 100,000	$ 159,500 @	2.000 ac
		$ 164,500 @	4.000 ac
		$ 167,000 @	5.000 ac

Zone 05			
Description:	OR - OPEN RECREATION	$ 25,000 @	0.010 ac
Lot Size:	5.00	$ 100,000 @	0.100 ac
Frontage:	500	$ 120,000 @	0.230 ac
Lot Price:	$ 167,000	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 156,000 @	0.920 ac
Excess Frontage:	$ 75	$ 157,000 @	1.000 ac
View:	$ 100,000	$ 159,500 @	2.000 ac
		$ 164,500 @	4.000 ac
		$ 167,000 @	5.000 ac

Zone 06			
Description:	B1 - BUSINESS	$ 25,000 @	0.010 ac
Lot Size:	0.23	$ 100,000 @	0.100 ac
Frontage:	100	$ 120,000 @	0.230 ac
Lot Price:	$ 120,000	$ 120,000 @	0.230 ac
Excess Acreage:	$ 2,500	$ 120,000 @	0.230 ac
Excess Frontage:	$ 75	$ 120,000 @	0.230 ac
View:	$ 100,000	$ 120,000 @	0.230 ac
		$ 120,000 @	0.230 ac
		$ 120,000 @	0.230 ac
		$ 120,000 @	0.230 ac

Zone 07			
Description:	C1 - COMMERCIAL	$ 25,000 @	0.010 ac
Lot Size:	0.92	$ 100,000 @	0.100 ac
Frontage:	200	$ 120,000 @	0.230 ac
Lot Price:	$ 156,000	$ 140,000 @	0.460 ac
Excess Acreage:	$ 2,500	$ 156,000 @	0.920 ac
Excess Frontage:	$ 75	$ 156,000 @	0.920 ac
View:	$ 100,000	$ 156,000 @	0.920 ac
		$ 156,000 @	0.920 ac
		$ 156,000 @	0.920 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 EXC ACTIVITY AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods

Code	Adjustment	Factor
A	AVERAGE-40	60
B	AVERAGE-30	70
C	AVERAGE-20	80
D	AVERAGE-10	90
E	AVERAGE	100
F	AVERAGE+10	110
G	AVERAGE+20	120
H	AVERAGE+30	130
I	AVERAGE+40	140
J	AVERAGE+50	150
K	AVERAGE+60	160
L	AVERAGE+70	170
M	AVERAGE+80	180
N	AVERAGE+90	190
P	EXCELLENT	200
Q	EXCELLENT+25	225
R	EXCELLENT+50	250
S	EXCELLENT+75	275
T	LUXURIOUS	300
X	BACKLAND	100

Site Modifiers

Code	Description	Factor
A	AVERAGE	100
B	BEST	120
BACK	BACKLAND	100
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
NA	NA	100
P	POOR	90
U	UND WDS	70
V	UNDEV CLEAR	90
Y	VERY GOOD	110

Topography Modifiers

Code	Description	Factor
B	MODERATE	85
L	LEVEL	100
M	MILD	95
R	ROLLING	90
S	STEEP	75
X	SEVERE	50

Road Modifiers

Code	Description	Factor
G	GRAVEL/DIRT	95
NA	NA	100
P	PAVED	100
U	UNDEVELOPED	90

Driveway Modifiers

Code	Description	Factor
BACK	BACKLAND	100
CON	CONCRETE	105
G	GRAVEL/DIRT	95
M	NAT/GRASS	90
N	UNDEVELOPED	90
NA	NA	100
P	PAVED	100
PP	PART PAVED	98
ST	STREET PARKING	95

Current Use Codes

Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	$ 28.00	$ 50.00
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
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	30
H&M	HILLS AND MOUNTAIN	105
LAK	LAKES/PONDS	10
MTS	MOUNTAINS	110
RHL	RIVER/HILLS	50

View Widths

Code	Description	Factor
AVE	AVERAGE	100
NARR	NARROW	70
PAN	PANORAMIC	125
TUN	TUNNEL	40
WID	WIDE	110

View Depths

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

View Distances

Code	Description	Factor
CLS	CLOSE/NEAR	50
DST	DISTANT	75
EXT	EXTREME	100

Water Body Frontage Foot Factors

Water Body Name	Base Value	Frontage Feet	Factor
BAGLEY POND	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
BEAR POND	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
FRAZIER BROOK	$ 40,000		
		1 ft.	30
		10 ft.	80
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
FRENCH BROOK	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
PLEASANT POND	$ 140,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
SCHOODAC BROOK	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
SILVER BROOK	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150

SILVER BROOK	$ 40,000		
		750 ft.	175
SIMMONDS POND	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
STEVENS/MEADOW BROOK	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
TOMS POND	$ 166,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
WARNER RIVER	$ 40,000		
		1 ft.	30
		10 ft.	80
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175
WILLOW BROOK	$ 40,000		
		1 ft.	30
		10 ft.	70
		50 ft.	90
		100 ft.	100
		150 ft.	110
		200 ft.	115
		250 ft.	125
		500 ft.	150
		750 ft.	175

Water Frontage Access

Code	Description	Factor
BCH	BEACH	125
BAO	BOAT ACCESS ONLY	50
GRA	GRASSY	110
GRO	GROOMED LANDSCAPE	115
COV	INLET/COVE	70
NAT	NATURAL	75
NATC	NATURAL CLEARED	80
REC	RECREATION LOT	30
RET	RETAINING WALL	110
RCK	ROCKY SHORE	80
SHRD	SHARED WF	50
ACC	WATER ACCESS ONLY	60
WDY	WEEDY	80

Water Frontage Location

Code	Description	Factor
COV	COVE.INLET	75
MAI	MAIN BODY	100
MAV	MAIN BODY WITH VU	110

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

Warner

Land Area Size Adjustment Factors

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

Printed: 10/07/2025 6:02:09 pm

Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
916 ROUTE 103 EAST	75,000.00 ea	0.00
ATM	2,500.00 ea	0.00
BARN-1STRY	27.00 sf	40.00
BARN-1STRY/BSMNT	29.00 sf	40.00
BARN-1STRY/LOFT	31.00 sf	40.00
BARN-1STRY/LOFT/BSMT	33.00 sf	40.00
BARN-2STRY	35.00 sf	40.00
BARN-2STRY/BSMNT	37.00 sf	40.00
BARN-2STRY/LOFT	38.00 sf	40.00
BARN-2STRY/LOFT/BSMT	39.00 sf	40.00
BATH HOUSE	47.00 sf	50.00
BB COURT	22,000.00 ea	0.00
BOAT DOCK-COMM	10.00 sf	50.00
BOAT HOUSE	30.00 sf	0.00
CABANA	90.00 sf	0.00
CABIN	82.00 sf	75.00
CAMP SITES	12,000.00 ea	0.00
CAMPER	40.00 sf	0.00
CANOPY	34.00 sf	0.00
CARPORT METAL	10.00 sf	50.00
CARPORT WOOD	15.00 sf	50.00
COLD STORAGE	65.00 sf	0.00
COMM GENERATOR	40,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	29.00 sf	40.00
CRANEWAY	355.00 ea	0.00
DECK	7.00 sf	50.00
DRIVEUP WINDOW	20,000.00 ea	0.00
D-UP W/PNEUMATIC	40,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
EV CHARGER-COMM	10,000.00 ea	0.00
EV CHARGER-RES	0.00 ea	0.00
FENCE COMMERCIAL/FT	16.00 ea	0.00
FIREPLACE 1-CUST	7,500.00 ea	0.00
FIREPLACE 1-STAND	5,500.00 ea	100.00
FIREPLACE 2-CUST	11,000.00 ea	100.00
FIREPLACE 2-STAND	7,500.00 ea	100.00
FIREPLACE 3-CUST	14,500.00 ea	100.00
FIREPLACE 3-STAND	9,000.00 ea	100.00
FIREPLACE 4-CUST	17,500.00 ea	0.00
FIREPLACE 4-STAND	10,500.00 ea	0.00
FIREPLACE 5-CUST	20,000.00 ea	0.00
FIREPLACE 5-STAND	12,000.00 ea	0.00
FIREPLACE 6-CUST	21,500.00 ea	0.00
FIREPLACE 6-STAND	13,500.00 ea	0.00
FOUNDATION	29.00 sf	50.00
GARAGE-1 STY	44.00 sf	60.00
GARAGE-1 STY/ATTIC	55.00 sf	60.00
GARAGE-1 STY/BSMT	50.00 sf	60.00
GARAGE-1.5 STY	57.00 sf	60.00
GARAGE-1.5 STY/BSMT	63.00 sf	60.00
GARAGE-1.75 STY	60.00 sf	0.00
GARAGE-1.75 STY/BSMT	66.00 sf	0.00
GARAGE-2 STY	65.00 sf	60.00
GARAGE-2 STY/BSMT	71.00 sf	60.00
GARAGE-ATTIC/BSMT	61.00 sf	60.00
GAZEBO	15.00 sf	0.00
GREENHOUSE-GLASS	29.00 sf	50.00
GREENHOUSE-POLY	7.00 sf	50.00
HOT TUB	5,000.00 ea	0.00
KENNELS	15.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
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
MEZZANINE	15.00 sf	0.00
MH SITES	26,500.00 ea	0.00

Description	Rate	DPR
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
PLEASANT POND COOP	25,000.00 ea	0.00
POLE BARN	12.00 sf	0.00
POOL-ABOVE GROUND	11.00 sf	60.00
POOL-ENCLOSED	50.00 sf	0.00
POOL-INGRND-GUNITE	75.00 sf	60.00
POOL-INGRND-VINYL	54.00 sf	60.00
PORCH	15.00 sf	0.00
PUMP-GAS/OIL-DOUBLE	17,000.00 ea	75.00
PUMP-GAS/OIL-SINGLE	10,000.00 ea	75.00
RIDING ARENA	24.00 sf	0.00
SAUNA	68.00 sf	50.00
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
SCREENHOUSE	15.00 sf	50.00
SHED-EQUIPMENT	11.00 sf	50.00
SHED-METAL	5.00 sf	40.00
SHED-VINYL	6.00 sf	0.00
SHED-WOOD	17.00 sf	60.00
SHOP-AVG	34.00 sf	60.00
SHOP-EX	47.00 sf	0.00
SHOP-GOOD	39.00 sf	60.00
SIGN-ILLUMINATED	106.00 sf	0.00
SIGN-NON ILLUMINATED	92.00 sf	0.00
SILO-BRICK	44.00 sf	0.00
SILO-CONCRETE	53.00 sf	40.00
SILO-STEEL	44.00 sf	40.00
SILO-WOOD	38.00 sf	40.00
SOLAR ELECTRIC PANEL	400.00 ea	0.00
SOLAR H2O PANELS	400.00 ea	0.00
SPRINKLER AREA	4.00 sf	0.00
SPRINKLER SYSTEMS	150.00 ea	75.00
STABLES	36.00 sf	50.00
TANKS-FUEL/WATER	8.00 ea	50.00
TENNIS COURT(S)	34,000.00 ea	50.00
TOWER SITE	300,000.00 ea	0.00
TOWER TELECOM	1,500.00 ea	0.00
TOWER TENANTS	150,000.00 ea	0.00
UTILITY DISTR-ROW	25,200.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	230.00 sf	75.00
WATER TREATMENT	1,481,850.00 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		

Printed: 10/07/2025 6:02:55 pm

Building Base Rate Codes & Values

Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	2.50	165.00	COM
CAU	AUTO DEALERSHIP	1.25	120.00	COM
CBK	BANK	1.25	210.00	COM
CCH	CHURCH	1.25	172.00	COM
CEW	PRE ENG WAREHOUSE	1.50	62.00	COM
CGS	GARAGE/SERVICE SHOP	1.50	75.00	COM
CHS	COMM RES HOUSING	1.10	160.00	RES
CLC	LODGE/CLUBS	1.25	140.00	COM
CMA	MANUFACTURING LT	1.50	68.00	COM
CMF	COMM MULTI FAMI	2.50	155.00	RES
CMM	MINI MARKET W/GAS	1.25	190.00	COM
CMS	COM MOBILE SW	4.00	143.00	MFH
CMW	MINI WAREHSE	1.25	80.00	COM
CNH	NURSING HOME	1.25	250.00	COM
COA	OFFICE/APT	1.50	146.00	COM
COF	OFFICES	1.25	140.00	COM
CRA	RETAIL/APT	1.25	140.00	COM
CRF	FAST FOOD/DRIVE IN	1.25	238.00	COM
CRT	RESTAURANT	1.25	146.00	COM
CSC	SCHOOLS/COLLEGES	1.25	215.00	COM
CSM	SUPERMARKET	1.25	149.00	COM
CST	STORES	1.50	120.00	COM
CWH	WAREHOUSE	1.25	60.00	COM
EAP	EX APARTMENTS	1.50	170.00	COM
EFS	FIRE STATION	1.25	126.00	COM
EHG	E HIGHWAY GARAGE	1.50	75.00	COM
EHS	EXEMPT HOUSING	1.10	160.00	RES
ELB	LIBRARY	1.50	215.00	COM
ELC	E LODGE & CLUB	1.25	140.00	COM
EOF	E OFFICE	1.25	140.00	COM
EPS	POLICE STATION	1.50	215.00	COM
ESC	SCHOOLS/COLLEGE	1.25	215.00	COM
ETO	TOWN OFFICE	1.25	200.00	COM
IMF	HEAVY MANUFACTURING	1.50	62.00	IND
IWH	IND WAREHOUSE	1.50	117.00	IND
MHD	DOUBLE WIDE MH	3.00	143.00	RES
MHS	MOBILE HOMES	4.00	143.00	MFH
MRV	CAMPER	5.00	100.00	MFH
RCT	CONDO TOWNHOUSES	1.10	160.00	RES
RSA	RESIDENTIAL	1.10	160.00	RES
RSM	MULTI FAMILY	2.50	155.00	RES
RTH	TINY HOUSE	5.00	160.00	MFH

Building Sub Area Codes & Values

Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLSD PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.05
PRS	PIERS 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
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	0.05

Building Quality Adjustments

Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Story Codes & Values

Code	Description	Factor
A	1 STORY FRAME	1.00
B	1.5 STORY FRAME	0.99
C	1.75 STORY FRAME	0.97
D	2 STORY FRAME	0.97
E	2.5 STORY FRAME	0.96
F	2.75 STORY FRAME	0.96
G	3 STORY FRAME	0.95
H	3.5+ STORY FRAME	0.95
I	SPLT LVL	1.00

Building Roof Structures

Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00

Building Roof Materials

Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00

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

D	TAR/GRAVEL	3.00
F	ASBEST SHNGL	3.00
G	CLAY/TILE	7.00
H	WD SHINGLE/SHAKES	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	RUBBER MEMBRANE	5.00
S	STANDING SEAM	7.00
T	HIGH QUALITY COMP	7.00

Building Exterior Wall Materials

Code	Description	Points
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL/T111	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
W	CEMENT CLAPBOARD	36.00
Y	MASONITE	28.00
Z	STONE VENEER	38.00

Building Frame Materials

Code	Description	Factor
A	WOOD	100.00
B	MASONRY	110.00
C	REIN-CONCRETE	110.00
D	STEEL	105.00
E	SPECIAL	115.00

Commercial Wall Factor Increases 2.1% per foot above 12 feet.

Building Interior Wall Materials

Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTER	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD/PANEL	27.00
G	AVERAGE FOR USE	22.00
J	CONCRETE	8.00

Building Interior Floor Materials

Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	LAMINATE/VINYL	9.00
K	VCT	12.00

Building Heating Fuel Types

Code	Description	Points
1	UNSPECIFIED	1.00
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	NONE	0.00

Building Heating System Types

Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
I	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.

Warner

Residential Building Area Size Adjustment Factors

Median Effective Area = 2000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
154	4.00	218	3.04	303	2.40	495	1.76	1,351	1.12
155	3.98	219	3.03	305	2.39	500	1.75	1,389	1.11
156	3.96	220	3.02	307	2.38	505	1.74	1,429	1.10
157	3.94	221	3.01	309	2.37	510	1.73	1,471	1.09
158	3.92	222	3.00	311	2.36	515	1.72	1,515	1.08
159	3.90	223	2.99	312	2.35	521	1.71	1,562	1.07
160	3.88	224	2.98	314	2.34	526	1.70	1,613	1.06
161	3.86	225	2.97	316	2.33	532	1.69	1,667	1.05
162	3.84	226	2.96	318	2.32	538	1.68	1,724	1.04
163	3.82	227	2.95	321	2.31	543	1.67	1,786	1.03
164	3.80	228	2.94	323	2.30	549	1.66	1,852	1.02
165	3.78	229	2.93	325	2.29	556	1.65	1,923	1.01
166	3.77	230	2.92	327	2.28	562	1.64	2,000	1.00
167	3.75	231	2.91	329	2.27	568	1.63	2,083	0.99
168	3.73	233	2.90	331	2.26	575	1.62	2,174	0.98
169	3.71	234	2.89	333	2.25	581	1.61	2,273	0.97
170	3.69	235	2.88	336	2.24	588	1.60	2,381	0.96
171	3.68	236	2.87	338	2.23	595	1.59	2,500	0.95
172	3.66	237	2.86	340	2.22	602	1.58	2,632	0.94
173	3.64	238	2.85	342	2.21	610	1.57	2,778	0.93
174	3.63	239	2.84	345	2.20	617	1.56	2,941	0.92
175	3.61	240	2.83	347	2.19	625	1.55	3,125	0.91
176	3.59	242	2.82	350	2.18	633	1.54	3,333	0.90
177	3.58	243	2.81	352	2.17	641	1.53	3,571	0.89
178	3.56	244	2.80	355	2.16	649	1.52	3,846	0.88
179	3.55	245	2.79	357	2.15	658	1.51	4,167	0.87
180	3.53	246	2.78	360	2.14	667	1.50	4,545	0.86
181	3.52	248	2.77	362	2.13	676	1.49	5,000	0.85
182	3.50	249	2.76	365	2.12	685	1.48	5,556	0.84
183	3.48	250	2.75	368	2.11	694	1.47	6,250	0.83
184	3.47	251	2.74	370	2.10	704	1.46	7,143	0.82
185	3.46	253	2.73	373	2.09	714	1.45	8,333	0.81
186	3.44	254	2.72	376	2.08	725	1.44	10,000	0.80
187	3.43	255	2.71	379	2.07	735	1.43	12,500	0.79
188	3.41	256	2.70	382	2.06	746	1.42	16,667	0.78
189	3.40	258	2.69	385	2.05	758	1.41	25,000	0.77
190	3.38	259	2.68	388	2.04	769	1.40	50,000	0.76
191	3.37	260	2.67	391	2.03	781	1.39	100,000	0.76
192	3.36	262	2.66	394	2.02	794	1.38	200,000	0.7525
193	3.34	263	2.65	397	2.01	806	1.37	300,000	0.7517
194	3.33	265	2.64	400	2.00	820	1.36	400,000	0.7513
195	3.32	266	2.63	403	1.99	833	1.35	500,000	0.7510
196	3.30	267	2.62	407	1.98	847	1.34	600,000	0.7508
197	3.29	269	2.61	410	1.97	862	1.33	700,000	0.7507
198	3.28	270	2.60	413	1.96	877	1.32	800,000	0.7506
199	3.26	272	2.59	417	1.95	893	1.31	900,000	0.7506
200	3.25	273	2.58	420	1.94	909	1.30	1,000,000	0.7505
201	3.24	275	2.57	424	1.93	926	1.29		
202	3.23	276	2.56	427	1.92	943	1.28		
203	3.21	278	2.55	431	1.91	962	1.27		
204	3.20	279	2.54	435	1.90	980	1.26		
205	3.19	281	2.53	439	1.89	1,000	1.25		
206	3.18	282	2.52	442	1.88	1,020	1.24		
207	3.17	284	2.51	446	1.87	1,042	1.23		
208	3.15	286	2.50	450	1.86	1,064	1.22		
209	3.14	287	2.49	455	1.85	1,087	1.21		
210	3.13	289	2.48	459	1.84	1,111	1.20		
211	3.12	291	2.47	463	1.83	1,136	1.19		
212	3.11	292	2.46	467	1.82	1,163	1.18		
213	3.10	294	2.45	472	1.81	1,190	1.17		
214	3.09	296	2.44	476	1.80	1,220	1.16		
215	3.08	298	2.43	481	1.79	1,250	1.15		
216	3.07	299	2.42	485	1.78	1,282	1.14		
217	3.05	301	2.41	490	1.77	1,316	1.13		

Printed: 10/07/2025 6:03:33 pm

Warner

Commercial Building Area Size Adjustment Factors

Median Effective Area = 4000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
308	4.00	394	3.29	543	2.59	877	1.89	2,273	1.19
309	3.99	395	3.28	546	2.58	885	1.88	2,326	1.18
310	3.98	397	3.27	549	2.57	893	1.87	2,381	1.17
311	3.97	398	3.26	552	2.56	901	1.86	2,439	1.16
312	3.96	400	3.25	556	2.55	909	1.85	2,500	1.15
313	3.94	402	3.24	559	2.54	917	1.84	2,564	1.14
314	3.93	403	3.23	562	2.53	926	1.83	2,632	1.13
315	3.92	405	3.22	565	2.52	935	1.82	2,703	1.12
316	3.91	407	3.21	568	2.51	943	1.81	2,778	1.11
317	3.90	408	3.20	571	2.50	952	1.80	2,857	1.10
318	3.89	410	3.19	575	2.49	962	1.79	2,941	1.09
319	3.88	412	3.18	578	2.48	971	1.78	3,030	1.08
321	3.87	413	3.17	581	2.47	980	1.77	3,125	1.07
322	3.86	415	3.16	585	2.46	990	1.76	3,226	1.06
323	3.85	417	3.15	588	2.45	1,000	1.75	3,333	1.05
324	3.84	418	3.14	592	2.44	1,010	1.74	3,448	1.04
325	3.83	420	3.13	595	2.43	1,020	1.73	3,571	1.03
326	3.82	422	3.12	599	2.42	1,031	1.72	3,704	1.02
327	3.81	424	3.11	602	2.41	1,042	1.71	3,846	1.01
328	3.80	426	3.10	606	2.40	1,053	1.70	4,000	1.00
329	3.79	427	3.09	610	2.39	1,064	1.69	4,167	0.99
330	3.78	429	3.08	613	2.38	1,075	1.68	4,348	0.98
331	3.77	431	3.07	617	2.37	1,087	1.67	4,545	0.97
332	3.76	433	3.06	621	2.36	1,099	1.66	4,762	0.96
333	3.75	435	3.05	625	2.35	1,111	1.65	5,000	0.95
334	3.74	437	3.04	629	2.34	1,124	1.64	5,263	0.94
336	3.73	439	3.03	633	2.33	1,136	1.63	5,556	0.93
337	3.72	441	3.02	637	2.32	1,149	1.62	5,882	0.92
338	3.71	442	3.01	641	2.31	1,163	1.61	6,250	0.91
339	3.70	444	3.00	645	2.30	1,176	1.60	6,667	0.90
340	3.69	446	2.99	649	2.29	1,190	1.59	7,143	0.89
341	3.68	448	2.98	654	2.28	1,205	1.58	7,692	0.88
342	3.67	450	2.97	658	2.27	1,220	1.57	8,333	0.87
344	3.66	452	2.96	662	2.26	1,235	1.56	9,091	0.86
345	3.65	455	2.95	667	2.25	1,250	1.55	10,000	0.85
346	3.64	457	2.94	671	2.24	1,266	1.54	11,111	0.84
347	3.63	459	2.93	676	2.23	1,282	1.53	12,500	0.83
348	3.62	461	2.92	680	2.22	1,299	1.52	14,286	0.82
350	3.61	463	2.91	685	2.21	1,316	1.51	16,667	0.81
351	3.60	465	2.90	690	2.20	1,333	1.50	20,000	0.80
352	3.59	467	2.89	694	2.19	1,351	1.49	25,000	0.79
353	3.58	469	2.88	699	2.18	1,370	1.48	33,333	0.78
355	3.57	472	2.87	704	2.17	1,389	1.47	50,000	0.77
356	3.56	474	2.86	709	2.16	1,408	1.46	100,000	0.76
357	3.55	476	2.85	714	2.15	1,429	1.45	200,000	0.7550
358	3.54	478	2.84	719	2.14	1,449	1.44	300,000	0.7533
360	3.53	481	2.83	725	2.13	1,471	1.43	400,000	0.7525
361	3.52	483	2.82	730	2.12	1,493	1.42	500,000	0.7520
362	3.51	485	2.81	735	2.11	1,515	1.41	600,000	0.7517
364	3.50	488	2.80	741	2.10	1,538	1.40	700,000	0.7514
365	3.49	490	2.79	746	2.09	1,563	1.39	800,000	0.7513
366	3.48	493	2.78	752	2.08	1,587	1.38	900,000	0.7511
368	3.47	495	2.77	758	2.07	1,613	1.37	1,000,000	0.7510
369	3.46	498	2.76	763	2.06	1,639	1.36		
370	3.45	500	2.75	769	2.05	1,667	1.35		
372	3.44	503	2.74	775	2.04	1,695	1.34		
373	3.43	505	2.73	781	2.03	1,724	1.33		
375	3.42	508	2.72	787	2.02	1,754	1.32		
376	3.41	510	2.71	794	2.01	1,786	1.31		
377	3.40	513	2.70	800	2.00	1,818	1.30		
379	3.39	515	2.69	806	1.99	1,852	1.29		
380	3.38	518	2.68	813	1.98	1,887	1.28		
382	3.37	521	2.67	820	1.97	1,923	1.27		
383	3.36	524	2.66	826	1.96	1,961	1.26		
385	3.35	526	2.65	833	1.95	2,000	1.25		
386	3.34	529	2.64	840	1.94	2,041	1.24		
388	3.33	532	2.63	847	1.93	2,083	1.23		
389	3.32	535	2.62	855	1.92	2,128	1.22		
391	3.31	538	2.61	862	1.91	2,174	1.21		
392	3.30	541	2.60	870	1.90	2,222	1.20		

Printed: 10/07/2025 6:03:49 pm

Warner

Industrial Building Area Size Adjustment Factors

Median Effective Area = 40000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
3,077	4.00	3,891	3.32	5,291	2.64	8,264	1.96	18,868	1.28
3,086	3.99	3,906	3.31	5,319	2.63	8,333	1.95	19,231	1.27
3,096	3.98	3,922	3.30	5,348	2.62	8,403	1.94	19,608	1.26
3,106	3.97	3,937	3.29	5,376	2.61	8,475	1.93	20,000	1.25
3,115	3.96	3,953	3.28	5,405	2.60	8,547	1.92	20,408	1.24
3,125	3.95	3,968	3.27	5,435	2.59	8,621	1.91	20,833	1.23
3,135	3.94	3,984	3.26	5,464	2.58	8,696	1.90	21,277	1.22
3,145	3.93	4,000	3.25	5,495	2.57	8,772	1.89	21,739	1.21
3,155	3.92	4,016	3.24	5,525	2.56	8,850	1.88	22,222	1.20
3,165	3.91	4,032	3.23	5,556	2.55	8,929	1.87	22,727	1.19
3,175	3.90	4,049	3.22	5,587	2.54	9,009	1.86	23,256	1.18
3,185	3.89	4,065	3.21	5,618	2.53	9,091	1.85	23,810	1.17
3,195	3.88	4,082	3.20	5,650	2.52	9,174	1.84	24,390	1.16
3,205	3.87	4,098	3.19	5,682	2.51	9,259	1.83	25,000	1.15
3,215	3.86	4,115	3.18	5,714	2.50	9,346	1.82	25,641	1.14
3,226	3.85	4,132	3.17	5,747	2.49	9,434	1.81	26,316	1.13
3,236	3.84	4,149	3.16	5,780	2.48	9,524	1.80	27,027	1.12
3,247	3.83	4,167	3.15	5,814	2.47	9,615	1.79	27,778	1.11
3,257	3.82	4,184	3.14	5,848	2.46	9,709	1.78	28,571	1.10
3,268	3.81	4,202	3.13	5,882	2.45	9,804	1.77	29,412	1.09
3,279	3.80	4,219	3.12	5,917	2.44	9,901	1.76	30,303	1.08
3,289	3.79	4,237	3.11	5,952	2.43	10,000	1.75	31,250	1.07
3,300	3.78	4,255	3.10	5,988	2.42	10,101	1.74	32,258	1.06
3,311	3.77	4,274	3.09	6,024	2.41	10,204	1.73	33,333	1.05
3,322	3.76	4,292	3.08	6,061	2.40	10,309	1.72	34,483	1.04
3,333	3.75	4,310	3.07	6,098	2.39	10,417	1.71	35,714	1.03
3,344	3.74	4,329	3.06	6,135	2.38	10,526	1.70	37,037	1.02
3,356	3.73	4,348	3.05	6,173	2.37	10,638	1.69	38,462	1.01
3,367	3.72	4,367	3.04	6,211	2.36	10,753	1.68	40,000	1.00
3,378	3.71	4,386	3.03	6,250	2.35	10,870	1.67	41,667	0.99
3,390	3.70	4,405	3.02	6,289	2.34	10,989	1.66	43,478	0.98
3,401	3.69	4,425	3.01	6,329	2.33	11,111	1.65	45,455	0.97
3,413	3.68	4,444	3.00	6,369	2.32	11,236	1.64	47,619	0.96
3,425	3.67	4,464	2.99	6,410	2.31	11,364	1.63	50,000	0.95
3,436	3.66	4,484	2.98	6,452	2.30	11,494	1.62	52,632	0.94
3,448	3.65	4,505	2.97	6,494	2.29	11,628	1.61	55,556	0.93
3,460	3.64	4,525	2.96	6,536	2.28	11,765	1.60	58,824	0.92
3,472	3.63	4,545	2.95	6,579	2.27	11,905	1.59	62,500	0.91
3,484	3.62	4,566	2.94	6,623	2.26	12,048	1.58	66,667	0.90
3,497	3.61	4,587	2.93	6,667	2.25	12,195	1.57	71,429	0.89
3,509	3.60	4,608	2.92	6,711	2.24	12,346	1.56	76,923	0.88
3,521	3.59	4,630	2.91	6,757	2.23	12,500	1.55	83,333	0.87
3,534	3.58	4,651	2.90	6,803	2.22	12,658	1.54	90,909	0.86
3,546	3.57	4,673	2.89	6,849	2.21	12,821	1.53	100,000	0.85
3,559	3.56	4,695	2.88	6,897	2.20	12,987	1.52	111,111	0.8400
3,571	3.55	4,717	2.87	6,944	2.19	13,158	1.51	125,000	0.8300
3,584	3.54	4,739	2.86	6,993	2.18	13,333	1.50	142,857	0.8200
3,597	3.53	4,762	2.85	7,042	2.17	13,514	1.49	166,667	0.8100
3,610	3.52	4,785	2.84	7,092	2.16	13,699	1.48	200,000	0.8000
3,623	3.51	4,808	2.83	7,143	2.15	13,889	1.47	250,000	0.7900
3,636	3.50	4,831	2.82	7,194	2.14	14,085	1.46	333,333	0.7800
3,650	3.49	4,854	2.81	7,246	2.13	14,286	1.45	500,000	0.7700
3,663	3.48	4,878	2.80	7,299	2.12	14,493	1.44	1,000,000	0.7600
3,676	3.47	4,902	2.79	7,353	2.11	14,706	1.43		
3,690	3.46	4,926	2.78	7,407	2.10	14,925	1.42		
3,704	3.45	4,950	2.77	7,463	2.09	15,152	1.41		
3,717	3.44	4,975	2.76	7,519	2.08	15,385	1.40		
3,731	3.43	5,000	2.75	7,576	2.07	15,625	1.39		
3,745	3.42	5,025	2.74	7,634	2.06	15,873	1.38		
3,759	3.41	5,051	2.73	7,692	2.05	16,129	1.37		
3,774	3.40	5,076	2.72	7,752	2.04	16,393	1.36		
3,788	3.39	5,102	2.71	7,813	2.03	16,667	1.35		
3,802	3.38	5,128	2.70	7,874	2.02	16,949	1.34		
3,817	3.37	5,155	2.69	7,937	2.01	17,241	1.33		
3,831	3.36	5,181	2.68	8,000	2.00	17,544	1.32		
3,846	3.35	5,208	2.67	8,065	1.99	17,857	1.31		
3,861	3.34	5,236	2.66	8,130	1.98	18,182	1.30		
3,876	3.33	5,263	2.65	8,197	1.97	18,519	1.29		

Printed: 10/07/2025 6:04:17 pm

Warner

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 900sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
69	4.00	120	2.63	174	2.04	288	1.53	833	1.02
70	3.98	121	2.61	176	2.03	292	1.52	865	1.01
71	3.94	122	2.60	177	2.02	296	1.51	900	1.00
72	3.89	123	2.58	179	2.01	300	1.50	938	0.99
73	3.85	124	2.57	180	2.00	304	1.49	978	0.98
74	3.81	125	2.55	181	1.99	308	1.48	1,023	0.97
75	3.77	126	2.54	183	1.98	313	1.47	1,071	0.96
76	3.73	127	2.52	184	1.97	317	1.46	1,125	0.95
77	3.69	128	2.51	186	1.96	321	1.45	1,184	0.94
78	3.65	129	2.50	188	1.95	326	1.44	1,250	0.93
79	3.61	130	2.48	189	1.94	331	1.43	1,324	0.92
80	3.58	131	2.47	191	1.93	336	1.42	1,406	0.91
81	3.54	132	2.46	192	1.92	341	1.41	1,500	0.90
82	3.51	133	2.44	194	1.91	346	1.40	1,607	0.89
83	3.47	134	2.43	196	1.90	352	1.39	1,731	0.88
84	3.44	135	2.42	197	1.89	357	1.38	1,875	0.87
85	3.41	136	2.41	199	1.88	363	1.37	2,045	0.86
86	3.38	137	2.39	201	1.87	369	1.36	2,250	0.85
87	3.35	138	2.38	203	1.86	375	1.35	2,500	0.84
88	3.32	139	2.37	205	1.85	381	1.34	2,813	0.83
89	3.29	140	2.36	206	1.84	388	1.33	3,214	0.82
90	3.26	141	2.35	208	1.83	395	1.32	3,750	0.81
91	3.23	142	2.34	210	1.82	402	1.31	4,500	0.80
92	3.20	143	2.32	212	1.81	409	1.30	5,625	0.79
93	3.18	144	2.31	214	1.80	417	1.29	7,500	0.78
94	3.15	145	2.30	216	1.79	425	1.28	11,250	0.77
95	3.13	146	2.29	218	1.78	433	1.27	22,500	0.76
96	3.10	147	2.28	221	1.77	441	1.26	100,000	0.75
97	3.08	148	2.27	223	1.76	450	1.25	200,000	0.7511
98	3.05	149	2.26	225	1.75	459	1.24	300,000	0.7508
99	3.03	150	2.25	227	1.74	469	1.23	400,000	0.7506
100	3.01	151	2.24	230	1.73	479	1.22	500,000	0.7505
101	2.98	152	2.23	232	1.72	489	1.21	600,000	0.7504
102	2.96	153	2.22	234	1.71	500	1.20	700,000	0.7503
103	2.94	154	2.21	237	1.70	511	1.19	800,000	0.7503
104	2.92	155	2.20	239	1.69	523	1.18	900,000	0.7503
105	2.90	156	2.19	242	1.68	536	1.17	1,000,000	0.7502
106	2.88	157	2.18	245	1.67	549	1.16		
107	2.86	158	2.17	247	1.66	563	1.15		
108	2.84	160	2.16	250	1.65	577	1.14		
109	2.82	161	2.15	253	1.64	592	1.13		
110	2.80	162	2.14	256	1.63	608	1.12		
111	2.78	163	2.13	259	1.62	625	1.11		
112	2.76	164	2.12	262	1.61	643	1.10		
113	2.74	165	2.11	265	1.60	662	1.09		
114	2.73	167	2.10	268	1.59	682	1.08		
115	2.71	168	2.09	271	1.58	703	1.07		
116	2.69	169	2.08	274	1.57	726	1.06		
117	2.68	170	2.07	278	1.56	750	1.05		
118	2.66	172	2.06	281	1.55	776	1.04		
119	2.64	173	2.05	285	1.54	804	1.03		

Printed: 10/07/2025 6:04:34 pm

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

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. WATERFRONT

B. VIEW REPORT

B. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not 100% objective. Docks are not separately assessed, as the value is inherent in the waterfront value.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 3rd party data such as, NH DES when sales are lacking or limited.

Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

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

Bagley Pond, Bear and Silver Brook **Base $40,000**

Each waterbody only has 1 warner property that fronts on it. Maps did not indicate linear frontage on any of the brooks and as such, they are all entered with 10 linear feet.

Frazier Brook **Base $40,000**

There are 15 properties with frontage on the brook. Maps did not provide frontage amounts so all are entered with 10 linear feet as a base.

French Brook **Base $40,000**

There are 18 properties that abut the brook. The maps did not provide frontage amounts and as such, 10 linear feet was used as a base.

Pleasant Pond **Base $140,000**

There are 31 properties with direct frontage or access to the pond. Linear frontage was available and is used in determining values for each property. Water access properties are noted with 10 linear feet as the base.

Schoodac Brook **Base $40,000**

There are 9 properties with frontage on the brook. No linear frontage available and as such, 10 linear feet was used as the base.

Simmonds Pond **Base $40,000**

There are 5 properties with frontage on this pond. No linear frontage available and as such, 10 linear feet was used as the base.

Stevens Meadow Brook **Base $40,000**

There are 11 properties with frontage on the brook. No linear frontage amount available and as such, 10 linear feet was used as a base.

Tom Pond **Base $140,000**

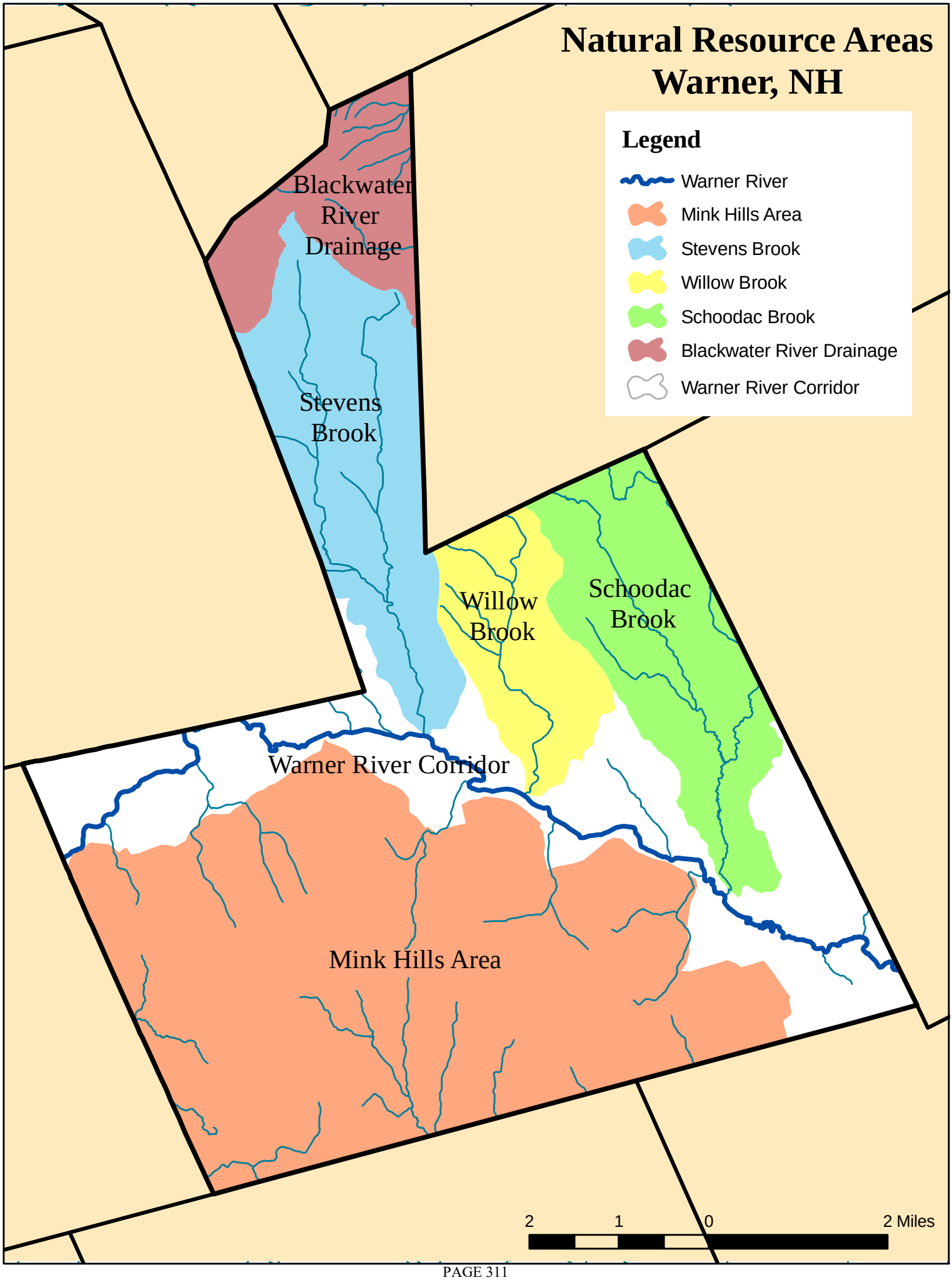
There are 51 properties with direct frontage or access to the pond. Linear frontage was available and is used in determining values for each property. Water access properties are noted with 10 linear feet as the base.

Warner River **Base $40,000**

There are 140 properties with frontage on the River. They was no linear frontage available and as such, 10 linear feet was used as the base.

Willow Brook **Base $40,000**

There are 22 properties with frontage on the brook. No linear frontage available and as such, 10 linear feet was used as the base.


Natural Resource Areas
Warner, NH
Legend
Warner River
Mink Hills Area
Stevens Brook
Willow Brook
Schoodac Brook
Blackwater River Drainage
Warner River Corridor
Blackwater River Drainage
Stevens Brook
Willow Brook
Schoodac Brook
Warner River Corridor
Mink Hills Area
2
1
0
2 Miles

The Schoodac Brook Sub-Watershed represents approximately 4,146 acres in Warner. Schoodac Brook originates at the confluence of Knight Meadow Brook (known locally as Knight's Meadow Brook) and the outlet of Lake Winnepocket in Webster. Its major tributary, Frazier Brook, flows south from Sawyer Hill in Salisbury. Named ponds associated with the Schoodac Brook watershed (Bagley and Mud ponds in Warner, Tucker Pond in Salisbury, and Knight Meadow Marsh, Trumble Pond, and Lake Winnepocket in Webster) together with other basin wetlands, Schoodac and Frazier brooks, and unnamed feeder streams create a diversity of natural habitats, including thirteen distinct wetland communities documented in the watershed where inventories were conducted by The Nature Conservancy in 2002. The mix of high quality wetlands, associated uplands, land use patterns, and connectivity of habitat features elevate the importance of this watershed for wildlife. The watershed connects with aquatic habitat of statewide importance identified in the state *Wildlife Action Plan* to the north and northeast.

A relatively small, State-identified Conservation Focus Area for wildlife straddles the Warner/Webster town line and is unprotected. Although unprotected, Mud Pond is adjacent to land under permanent conservation management by the state (Knight Meadow Marsh and Leonard State WMA) and by private individuals whose land is under conservation easement to the Ausbon Sargent Land Preservation Trust, with contingent interests to The Nature Conservancy and executory interests to the Town. Nearly 1,000 acres of conserved wildlife habitat located in Webster at Knight Meadow Marsh Wildlife Management Area and Leonard State Wildlife Management Area influence wildlife activity in Warner. Both are near the Blackwater Reservoir, managed by the US Army Corps of Engineers primarily for flood control.

Slopes and upland soils support managed forests characterized chiefly by white pine, hemlock, and multiple hardwood species, while along roads and valleys rural residential and agricultural uses dominate the landscape. Relatively rare in Warner, the deep sandy loams and loamy sands along Schoodac Brook and Poverty Plains Road are prime for growing high-volume white pine and overlie a large aquifer. Blocks of forested areas without roads are relatively smaller in this watershed than in Warner's other natural resource areas, with the exception of the Warner River corridor lands area. Some of the town's limited agricultural soils of prime and statewide importance are in the Schoodac Brook sub-watershed, concentrated along Pumpkin and Burnt hill roads. Particularly along Burnt Hill Road, the accessible land is farmed, and open lands in this watershed represent a significant amount of the open land in Warner.

Water quality of surface waters is high. Lower reaches of Schoodac Brook overlie a highly transmissive (high yield) aquifer associated also with the Warner River. Lower reaches of the brook also provide important flood storage due to the relatively flat terrain and backwater quality of the brook near its mouth. The 100-year floodplain extends up Schoodac Brook to the Webster town line and more than one mile up Frazier Brook.

A State primary snowmobile trail runs through northwesternmost portions of the sub-watershed. Several unmaintained trail corridors run northerly and easterly, along Schoodac Brook. As part of the 2009 *Natural Resources Inventory* the Conservation Commission ranked roads and vistas in town using a methodology based on criteria developed by the Vermont

Cultural Byways program. Particularly striking vistas are in the Bagley Pond area and east off Couchtown Road. Most of the roads qualify as scenic.

Northern portions of the watershed in Warner are zoned OC-1 (Open Conservation for agriculture, forestry and very limited residential, 5 acre minimum lot size) and, along roads, R-3 (Low Density Residential for residential and agricultural purposes, 3 acre minimum lot size). The southern 3/5ths of the watershed is zoned R-3. Poverty Plains Road and land to the south by the mouth of Schoodac Brook are zoned R-2 (Medium Density Residential for residential and limited agricultural purposes, schools, parks, and churches permitted by right, 2 acre lots). Sporadic development of new homes and buildings in recent years (2003-2007) has occurred on roads in the northern half of the watershed, including Mason Hill and Burnt Hill roads and Couchtown Road[4].

The Willow Brook Sub-Watershed (representing 7% of Warner's natural resource areas [2,343 acres]; 7% [166 acres] is conserved land, of which 131 acres are under easement, 29 acres are owned by the State, and 7 acres are Town-owned)

The Willow Brook Watershed covers nearly 3,000 acres, of which 2,317 acres (79%) are in Warner. The brook originates to the north, in Salisbury, and flows south to the Warner River through Duck Pond in Salisbury and Tory Hill Meadow in Warner. Willow Brook is known as Children's Brook where it connects with a feeder stream from the east at Pumpkin Hill Road. Four additional unnamed perennial brooks flow into Tory Hill Meadow. Together with Willow Brook, these headwater streams represent a broad range of stream conditions, and diverse communities of plants and animals have evolved to fill the niches. Water quality monitoring conducted on six parameters (pH, temperature, dissolved oxygen, biological oxygen demand, *E. coli* bacteria, and total suspended solids) in fall of 1997 indicate the stream is "by and large a healthy system."[5]

Wetlands comprise about 6% of the watershed. The largest and most significant is Tory Hill Meadow, some 50 acres of beaver-influenced wetland representing a variety of aquatic habitats, including open water, cattail marsh, and sedge meadow. Numerous smaller, beaver-induced wetlands along the streams reflect varying stages of plant life, depending in large part on the condition of the dam. The two other largest wetlands are in southern reaches of the watershed, where the topography flattens. The wetland to the west is largely forested, that to the east about half herbaceous and half forested. They are generally healthy and functionally intact, capable of storing flood waters, capturing suspended soil particles, providing habitat, and other environmental "functions." Both merit conservation protection.[6] Vernal pools are relatively uncommon in the watershed. A key aquatic feature identified in the *Wildlife Action Plan*, Duck Pond in Salisbury, connects hydrologically with Willow Brook.

Forests are the dominant landscape feature (83%). Stands vary considerably in species and structure. Dominant tree species, based on 1993 aerial photography, include white pine,

[4] Data on growth prepared by Central NH Regional Planning Commission for the Town of Warner.
[5] *Willow Brook Watershed Natural Resources Inventory and Conservation Plan*, Chris Kane (1999)
[6] Ibid.

hemlock, red oak, beech, red maple, sugar maple, black cherry, white ash, yellow birch, black birch, and paper birch. Most grow in mixed stands of both hardwoods and softwoods. Unusual but present are mature mixed hardwood stands and hemlock stands, both of importance to wildlife, for mast and winter cover, respectively.

Because there are so few roads, both in the watershed and to the north in Salisbury, much of the watershed is part of an uninterrupted forest block of $\geq$ 10,000 acres. This coupled with a high variety of managed (e.g., fields) and natural (e.g., wetlands, streamsides) habitats in good condition creates ideal conditions for wildlife. A variety of wide-ranging mammals has been documented in the watershed, as have all but two of the amphibian species likely to be found in this part of the state. Four bird species of particular interest due to declining numbers or specialized habitat needs[7] were identified in spring surveys, 1997.

Lower reaches of the watershed (84 acres) overlie the large high-yield aquifer along the Warner River. Some of the land east of Kearsarge Mtn. Road in the southwest of the watershed lies within the Water District's Well Head Protection Area.

The State primary snowmobile trail referenced above crosses the Warner River near the mouth of the brook and runs north through the watershed. Several hiking trails in the Tory Hill Meadow area (Indian Museum and Stockwell/Bartlett easement area) link with trails off Pumpkin Hill Road. Most of the trails in this area are maintained. The most scenic views are along Kearsarge Mountain Road, but virtually all the roads were ranked scenic.

Although largely forested, agricultural uses persist, particularly along Pumpkin Hill and Old Denny Hill roads, where the prime agricultural soils are found. Residential development is limited to east and west edges of the watershed, where roads make access possible.

Interior lands are zoned OC-1 (Open Conservation). Roads on the east are zoned R-3 (Low Density Residential); Kearsarge Mountain Road is zoned R-2 (Medium Density Residential), including Pettee Road; further north it is zoned R-3. Little development has occurred in 2003-2007 except a development off Duck Pond Lane.

The Stevens Brook Sub-Watershed (representing 13% of Warner's natural resource areas[8] [4,753 acres]; 52% [2,458 acres] is conserved land, of which 15 acres are in conservation easement, 1,538 acres are in State ownership, and 905 acres are Town-owned.

The Stevens Brook Sub-Watershed represents approximately 4,582 acres in Warner. French Brook, Meadow Brook, and smaller unnamed tributaries flow from the sides of Mount Kearsarge, which, at 2,937', is the dominant topographic feature in Warner. The high energy of the headwater streams created by steep topography dissipates as French Brook and Meadow Brook near their confluences with Stevens Brook in the Warner Town Forest, and lower reaches

[7] *Conservation Plan for the Piscataquog Watershed*, Piscataquog Land Conservancy (2005)
[8] The Conservation Commission has not done a natural resources inventory for this or the Warner River watershed. Data for this discussion is derived largely from the Natural Resources Inventory prepared for the entire town, SPNHF, 2009.

are characterized by stream-associated wetlands. The largest of these, on Meadow Brook in the Warner Town Forest, has been designated a Conservation Focus Area in the *Wildlife Action Plan*.

Stevens Brook originates at a marsh in Sutton, several miles from the Warner/Sutton town line. Stevens Brook flows southerly between I-89 and North Road. It enters the river just south of the I-89 interchange at exit 9. Underlying the brook the aquifer is of moderate transmissivity. The transmissivity increases within about r iver miles of the Warner River to high-yield levels sufficient for public water supply purposes.

Though it supports limited farming and some prime agricultural soils along Kearsarge Mountain Road, the watershed is largely forested, with few roads. Lack of access and the high percentage of state and town land have limited development. Virtually the entire watershed connects with lands outside of Warner to create forest blocks of $\geq$ 10,000 acres. The *Wildlife Action Plan* ranks lands on Kearsarge Mountain, including some in the Stevens Brook sub-watershed, "highest quality habitat in the bioregion" due to extensive spruce/fir and northern hardwood conifer forests.

At 2,560', Black Mountain is the highest peak in the sub-watershed and the second highest peak in Warner. It, Mt. Kearsarge, and the surrounding lands above 2,500' support a different forest community from those found elsewhere in Warner. The high elevation spruce fir forests provide rare breeding habitat in this region for Swainson's and Bicknell's thrushes and blackpoll warblers.[9]

Mission Ridge to the south and east of Black Mountain has high scenic value, and both major roads in the sub-watershed were designated scenic through the Conservation Commission's assessment. Another highly scenic area lies west of I-89 and north of Rte. 103 near the I-89 interchange.

Recreational resources in the sub-watershed are largely related to Kearsarge Mountain State Park and adjoining state forest reservations.

The northernmost part of the Stevens Brook watershed is zoned OR-1 (Open Recreation for maintaining areas essentially their natural state for their recreational and scenic value to the community). Most of the remaining land is zoned OC-1 (Open Conservation) to lower reaches of the watershed, zoned R-2 (Medium Density Residential), C-1 (Commercial for business, commercial, certain dwelling, and light industrial uses to encourage this type of growth near the interstate highway interchanges), and Intervale (an overlay district designed to "provide a framework for development as a commercial and social hub for the community, compatible with Warner's character as an historic New England town, and providing an appropriate entrance to the Village, which lies less than a mile to the south").

Warner River Corridor (representing 20% of Warner's natural resource areas [7,238 acres]; 7% [508 acres] is conserved or in public ownership, including 40 deed-restricted acres, 11 acres

[9] 1999 *Master Plan,* Chapter VIII: Natural Resources, 8-23

under conservation easement, 49 acres in nonprofit conservation ownership, 72 acres in state ownership, 16 acres owned by the Village Water District, and 320 acres in Town ownership [includes Riverside Park, Bagley Field, one-half of Simonds School lot, and Ordway Woods])

The Warner River Corridor lands cover approximately 7,302 acres, all located in Warner. This area includes the mouths of brooks draining the Mink Hills to the north and the entire Meadow Pond Brook watershed, lower reaches of East Sutton Brook and Birch Hill Brook, and portions of the Simmons Pond watershed. There are about 23 miles of river frontage in Warner.

The Warner River enters Warner from the west in a steep, narrow gorge with short rapids and riffles on a stone bottom. As it winds its way eastward, the floodplain widens, the water slows, and currents develop a meandering course, creating backwaters and swamps along the river corridor. The floodplain ranges from quite narrow to "more than a mile wide in some locations"[10]. The River has two small dams. The Meadow Pond watershed is entirely contained in the Warner River Corridor natural resource area.

The River provides flood storage land throughout its course along and under I-89. The river's flood storage capacity is particularly significant in light of the size of the drainage area upstream of Warner (some 100 square miles). This large up-river watershed is characterized in part by steep and rocky watersheds that produce fast-rising, high-volume runoff during severe storms. A gauging station in Davisville documents these volumes. Though the River's mean discharge is 60 cubic feet per second (cfs) in Davisville for the years 1939-9/1978 and 10/2001-2009, flows have trickled to 2.8 cfs (August 1965), 2.9 cfs (October 1964), and 3.6 cfs (September 1963) and flooded at daily mean volumes of 7,740 cfs (May 2006), 5,670 cfs (April 2007), and 3,980 cfs (March 1953). Maximum peak flow occurred in May 2006 at 8,640 cfs. [11] Such variability creates a dynamic environment typical of rivers with characteristics like the Warner River's and highlights the importance of natural floodplains.

The floodplain forests that serve flood storage needs also support diverse natural communities that are adapted to changing water regimes and highly productive for wildlife throughout the year. Extensive floodplain forest communities exist east of the village. Peatlands are another plant community found in association with the lowlands along both Schoodac Brook and the Warner River in the southeast. Characterized by water with low nutrient content and higher acidity cause by limited runoff and groundwater input, peatlands represent a unique natural community in Warner and about 0.4% of the land base.

Although forest blocks are less than 500 acres throughout the Warner River Corridor area, the deep sandy loam and loamy sands that run west to east through the village area and dominate lower reaches of the corridor are relatively uncommon in Warner and for that reason are important.

An unparalleled feature this area is the sand and gravel aquifer that underlies much of the Warner River Corridor from Exit 9 east. Most of the nearly 4,525 acres of sand and gravel

[10] 1999 *Master Plan*, p. 8-10
[11] U.S. Geological Survey, N.H. Water Science Center

aquifer, representing 12% of the town's total land area, lies along the River. According to the *Natural Resources Inventory*, "while this is a significant fraction compared to many other upland NH communities … development, including more than 8 miles of the Interstate 89 corridor, the village district itself, and the Intervale commercial district at the Exit 9 interchange, has disturbed the aquifer's natural state and increased it susceptibility to adverse water quality impacts." Most of the aquifer (about 81%) is classified as potentially low yield, or marginally suitable for municipal water supply purposes. However, all aquifer lands serve as recharge zones for the remaining high yield areas, for public water supply purposes estimated at roughly 540 acres, or 12% of the entire aquifer.

There is one canoe access point to the river in Waterloo recorded on GIS maps, and the river is listed as a "canoe water" in the state. A State primary trail for snowmobiles crosses the river on Joppa Road via the Dalton covered bridge. Rte. 127 is a State-designated scenic byway. This designation recognizes the scenic and cultural values found along the road. An abandoned rail line runs parallel Rte. 103. The land has reverted to abutting landowners, and some has been developed. However, where the original railroad bed, embankments, and bridge infrastructure remain intact, there is potential for recreation trails. A particularly scenic resource in the Corridor lies west of Retreat Road. Warner's soccer and baseball fields are in the river corridor.

All Warner's zoning districts are found in the Warner River Corridor, as this area includes the village center, Intervale lands, Rte. 103, and less accessible lands to the east and west.

The Mink Hills (representing 42% of Warner's natural resource areas [15,031 acres]; 31% [4,652 acres] is conserved or in public ownership, of which 2,396 acres are in conservation easement, 1,363 acres[12] are in Town ownership, 563 are State-owned, 260 acres are owned by the Contoocook Village Precinct, and 70 acres are owned by the Town of Hopkinton)

The Mink Hills is an area of just over15,000 acres, broadly defined by town bounds to the south and west and by roads on the north and east. Brooks draining the area flow north to the Warner River, south to the Contoocook River, and west to Lake Massasecum (headwaters of the Warner River). Named brooks, many of which reflect the names of early settlers to the area, include Bible Hill Book, Slaughter Brook, Davis Brook, Silver Brook, Bartlett Brook, Ballard Brook (all Warner River tributaries), and Amey Brook, Warner Brook, and Hardy Spring Brook (all Contoocook River tributaries, which drain about 38% of the Mink Hills). The larger ponds draining to the north include Silver Lake Reservoir, Fiona's Pond, and Pleasant Pond; to the south, Bear Pond, Cunningham Pond, and Day Pond. Day Pond and associated wetlands form an important hydrologic link with the flood storage represented by Lake Massasecum.

Two sub-watersheds in the Mink Hills, Bear Pond and Hardy Springs Brook, are undeveloped. Bear Pond serves as the water supply for the Village of Contoocook. The rest of the area is largely forested. The 15,000 acres create two large blocks within the town bisected by North Village and Henniker roads. Although the area once supported 140 farm sites and boasted

[12] Reflects Silver Lake Recreation Area and most of the Chandler Reservation; 80 acres of Chandler Reservation are reflected in the Warner River NRA totals.

a population of 1,970, natural land cover, including open water (3%) and forests, today accounts for 97% of the land in the Mink Hills. The forests are diverse – 31% deciduous, 24% evergreen, and 33% mixed[13]. As of 2004 the State Natural Heritage Inventory has information on the three natural areas that had been reported to it. At least one additional area, a substantial black gum swamp, has been documented. An unnamed pond straddling the Ballard Brook and Bartlett Brook watersheds is identified in the *Wildlife Action Plan* as a Conservation Focus Area.

Topographically, the area is characterized by steep slopes, many hills, and small valleys. The 1999 *Master Plan* identifies 22 hills above 1,000' in elevation. The topography, undeveloped character of the area, forest diversity, abundance of wetlands, ponds, and streams, and the Mink Hills' connectivity to thousands of acres of undeveloped land in Henniker and Bradford, in particular, make it ideal for wildlife. All the species considered "indicator" species of intact habitats in our area, mink, moose, river otter, fisher, black bear, and bobcat, have been documented here.[14] The area supports a large number of vernal pools.[15]

The *Wildlife Action Plan* ranks south facing slopes of the Mink Hills and adjacent undeveloped lands in the Lower Contoocook watershed as a Conservation Focus Area (CFA). Also referenced above, CFAs are places where multiple high-ranked terrestrial and aquatic habitats overlap in relatively small geographic areas. The Nature Conservancy ranks the entire Minks Hills area as a regionally significant exceptional resource because it provides critical connectivity for plants and animals between and among other large tracts in relatively close proximity – Mt. Kearsarge, Washington-Bradford to the southwest, and Mt. Sunapee to the northwest, among others. Such pivotal connectivity allows for movement and genetic exchange in an otherwise increasingly fragmented landscape.

Visually, ridgelines and hill tops of the Mink Hills contribute importantly to the Town's rural character, providing scenic views from many parts of Town, especially from the Village[16]. Waldron Hill is one of the more visible, as yet unprotected hills.

Silver Lake offers a beach and swimming opportunities. The State primary snowmobile trail runs north from Henniker through the Mink Hills area, and numerous trails crisscross the area. Many of the Class V and Class VI roads were ranked scenic.

Most of the Mink Hills area to the west and south is zoned OR-1 (Open Recreation) or OC-1 (Open Conservation) except along Rte. 114, Melvin Road, and Newmarket Road, which are zoned R-3 (Low Density Residential). Except as noted, all the land draining to the Contoocook River is zoned OR-1. The northeast section of the Mink Hills is zoned R-3; a small area at Waldron Hill and North Village roads is zoned R-2 (Medium Density Residential). Incremental development along roads in the Mink Hills has occurred every year for the past several years.

---

[13] *Mink Hills Conservation Plan* (2004)
[14] Indicator species were identified for Vermont and NH by Susan Morse, Keeping Track Program.
[15] Per Susi von Oettingen, Warner resident, US Fish & Wildlife Service biologist
[16] 1999 *Master Plan*; visual assessment by the Warner Conservation Commission, published in *Natural Resources Inventory* (2009)

Blackwater River Drainage (representing 6% of Warner's natural resource areas [1,991 acres]; 67% [1,329 acres] is in State ownership)

The northernmost reaches of Warner are largely, though not entirely protected as part of Kearsarge Mountain Reservation and Rollins State Park. Of high wildlife value, scenic value, recreational value, and a dominant land feature in Warner, this area drains northerly to the Blackwater River. Virtually all the area is ranked highest quality habitat in the bioregion in the *Wildlife Action Plan* and some of the State-owned land is a Conservation Focus Area.

The Sunapee-Ragged-Kearsarge Trail crosses a small portion of Mt. Kearsarge in Warner, and Mount Kearsarge State Park and surrounding State forest reservation lands provide outdoor recreation opportunities. The entire area is zoned OR-1.

WILDLIFE CONNECTIVITY

Streams of all sizes often serve as travel corridors for wildlife, just as roads help move people from one area to another. The Map entitled Wildlife Connectivity Zones, Local Scale depicts probable wildlife corridors between and among existing protected lands in Warner $\geq$ 250 acres (blocks and parcels less than 250 acres were not included in the analysis). It is based on a Connectivity Model developed for New Hampshire wildlife species by NH Audubon and the NH Fish & Game Department. The model uses existing information in the State's digitized mapping system (GRANIT) to predict where the landscape is most permeable to a subset of sixteen focal, "umbrella" species. These species include habitat generalists, habitat specialists, area sensitive, and barrier sensitive species. The model averages their travel needs. Four key landscape features influencing their travel patterns were identified and weighted as to importance: land cover (30%); distance to road (by class: interstate/arterial, collector and local paved, gravel and private, railroad) (30%); distance to riparian areas (30%); and slope (10%). The connectivity analysis can identify both key areas for land protection efforts and strategic locations for restoring connectivity in currently fragmented landscapes.

The conservation lands in and immediately adjacent to Warner make up eight distinct conservation areas of $\geq$250 acres. The assumption behind linking conservation areas is that these lands provide good habitat towards which wildlife will gravitate. Although not always the case, the lands protected in Warner are rich in wildlife habitat, and this assumption holds true. The map illustrates the disruptive role of roads in the landscape from a wildlife perspective. Where rivers typically serve as magnets to wildlife, the Warner River is nearly inaccessible as a primary connector due to roads. This contrasts with movement through the Mink Hills, which is relatively unimpeded by roads and enhanced by cover.

The Map, Wildlife Connectivity Zones, Regional Scale, predicts connectivity between and among eight blocks of land $\geq$ 2,500 acres. The connectivity map at a regional scale represents a much larger geographic area and greater distances between conservation blocks than the map depicting local connectivity, and the additive effect of potential routes creates a map differing significantly in appearance. The regional corridors reflect the top 1% of connecting habitat in the regional landscape.

Final Draft

Town of Warner

New Hampshire

Water Resources

Much of the data utilized here here represents stock data sets obtained from the NH GRANIT database as maintained by the Complex Systems Research Center (CSRC) at the University of New Hampshire (UNH).

The New Hampshire Geographically Referenced Analysis and Information Transfer System (NH GRANIT) is a cooperative project to create, maintain, and make available a statewide geographic data base serving the information needs of state, regional, and local decision-makers.

Legend

Warner
Neighboring Towns
Conservation Lands

Contours
20' Contour
100' Contour

Roads
Interstate
State
Local
Class 5
Class 5 Seasonal
Class 6

Hydrography
Watershed Boundaries
wetlands
River
Lake/Pond/Reservoir
Perennial Stream
Intermittent Stream
100 Year Flood Zone
75' Warner Zoning Buffer
250' CSPA Shorelands Buffer
TMAX>=1000 ft2/day
Well Head Protection Area

NH DES Known/Potential Contamination Threats
Potential Source Water Hazards
Groundwater Hazards Inventory
Aboveground Storage Tanks
Underground Storage Tanks
Auto Salvage Yards
Active Point Potential Pollution
Public Drinking Water Supply Sources
Sanitary Radii

Sratified Drift Aquifer by Transmissivity
500 - 1,000 ft2/day
2,000 - 3,000
3,000 - 4,000
4,000 - 8,000+

***Transmissivity

1000sf/day = probable
75 gpm well yield
which is a minimum for municipal water supplies.
2000sf/day = 150 gpm, preferred minimum

POTENTIALLY FAVORABLE GRAVEL WELL ANALYSIS

For further information, please refer to: 'A Guide to Identifying Potentially Favorable Areas to Protect Future Municipal Wells in Stratified-Drift Aquifers', NH Department of Environmental Services, Publication NHDES-WD-99-2. Local land use information and further hydrogeologic analysis is essential to determine the suitability of any location as an actual well site. Buffers used to delineate these potentially favorable gravel well areas do not guarantee protection from well contamination. The status of sites and associated buffers are subject to change when contamination has been cleaned up. Similarly, the existing source water protection areas may be revised as more site-specific hydrogeologic information becomes available.

The solid pink areas displayed here show the results of a computerized "potentially favorable gravel well analysis". This identifies areas of stratified drift aquifer potentially having water yield and quality sufficient to serve as large public water supplies. Areas were derived by removing those portions of the aquifer having the greatest potential for groundwater contamination. This may include areas in close proximity to potential contaminants such as roads, surface water bodies, and potential point contaminant sources such as underground storage tanks, etc.

KNOWN or POTENTIAL CONTAMINATION SITES

Local Inventory Of Potential Contamination Sites ;
Represent potential source water hazard sites.
Facilities Generating Hazardous Waste (red triangles); Regulated under the Resource Conservation and Recovery Act (RCRA) program. Those listed as "Inactive" have satisfied DES requirements and require no further regulatory action (none in study area).
Aboveground & Underground Storage Tanks (red X, black +); Registered by the NH DES Oil Remediation and Compliance Bureau.
Auto Salvage Yards (red circle with X); Registered with the NH DES.
Note that their display here does NOT necessarily indicate that they are an existing threat. Many of them, including those listed as "Inactive", have already satisfied DES requirements and require no further regulatory action. Existing and potential threats to drinking water quality include the following types:
The NH Dept. of Environmental Services' database of existing and potential threats to drinking water quality are displayed on this map as inverted black triangles. (Refer to the Map ID number or letter to identify them in the associated table.)
Groundwater Hazards Inventory (red cross); Represents existing and potential threats to groundwater quality as recorded in the files of the NHDES Oil Remediation and Compliance Bureau.

Kearsarge WMA
Reiner Woodland Conserva
Mount Kearsarge
Mount Kearsarge State Forest
Little Mountain
Black Mountain
Rollins State Park
Warner Town Forest
Nemic Easement
Cloves/Stevens Brook Natural Area
Leonard WMA
Carter Easement
The Fred William Courser Jr. Marital Trust
Indian Musuem Easement
Stockwell Bartlett Easement
Gilmore State Forest
Waterloo
Scott/Ballou Easement
RAW Easement
Carroll State Forest
Courser Farm Easement
Simmons Pond Remote Access Facility
Newmarket
Lower Village
Chandler Reservation
Silver Lake Recreation Area
Melvin Mills
Wiggin Easement
Kumin Easement
Bagley
Bagley Stillman Clark Parcel
Shea Reservation
Henderson Land
Harriman-Chandler State Forest
Duncan & Horne
Chase Easement
Ries Easement
Davisville
Davisville State Forest
Jelleme Forest
Dimond
Eubank and Horne
Eubank #2
Ashendon State Forest
Contoocook Water Precinct Easement
Cecil Harris Land Trust
Contoocook Village Precinct Land
Brown Easement
Preston Memorial Forest

N W E S

0 0.5 1 Mile

1:24,000 1 inch = 2,000 feet

D. Sundquist / 603-224-9945 / www.forestsociety.org / 10-30-2008

Prepared by
The Society for the Protection of NH Forests
Research Department

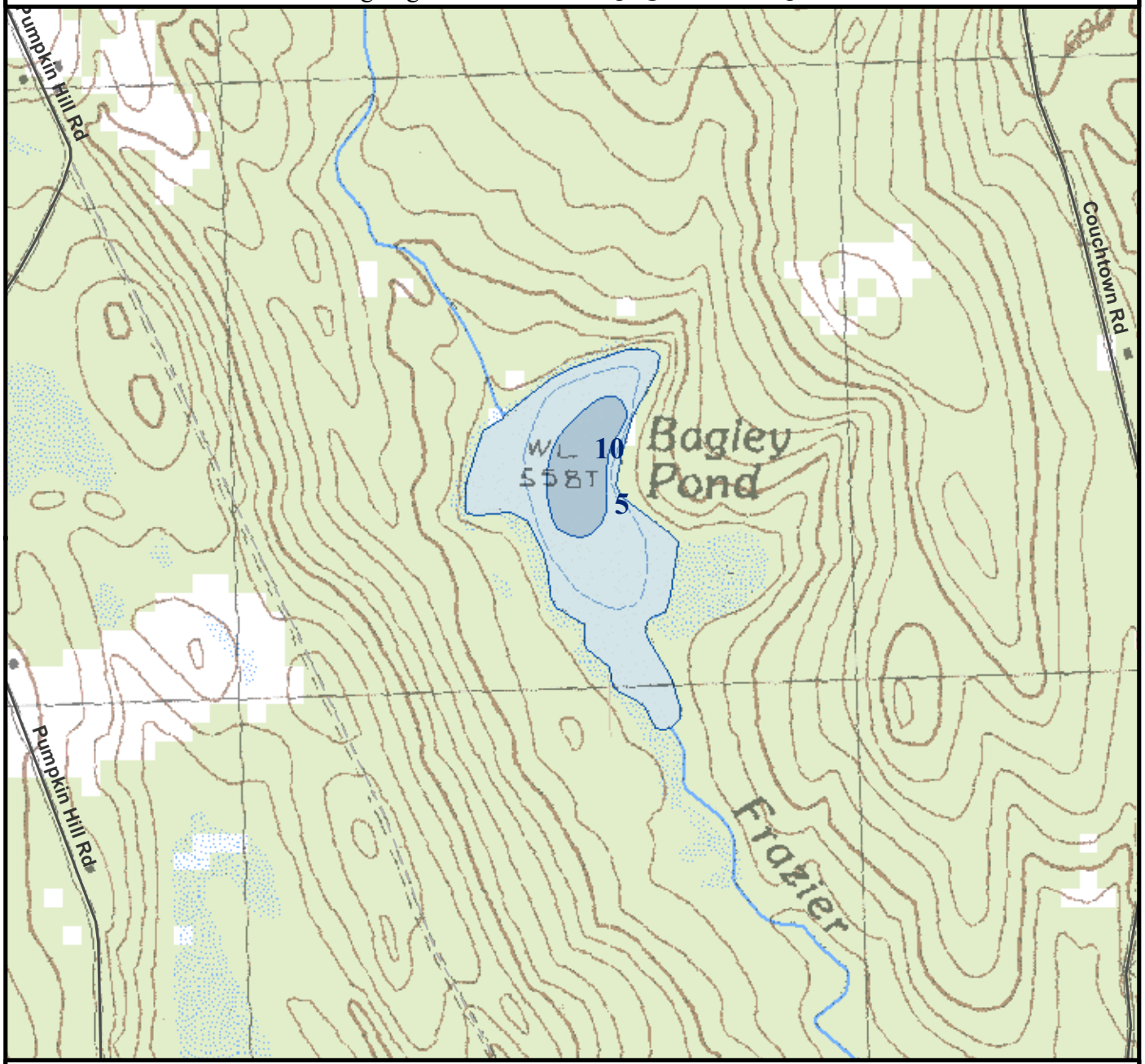
For regulation information, please refer to the NHFGD Freshwater Fishing Digest.

Contact: NHFGD Region 4 (Southwest NH), Keene
E-mail: reg4@wildlife.nh.gov Phone: 603-352-9669

BAGLEY POND
Warner

FISHERY: Warmwater ACRES: 26
TROPHIC LEVEL: MESO
AVG DEPTH: 6 MAX DEPTH: 15
SPECIES: CWS,ECP,LMB,YP
ADDITIONAL INFO:
ACCESS: No public access

Contact NH Dept of Safety, Marine Patrol Bureau for information regarding waterbody restrictions (603) 293-0091



Public Water Access site (State, Federal, or Road-to-Public-Water)

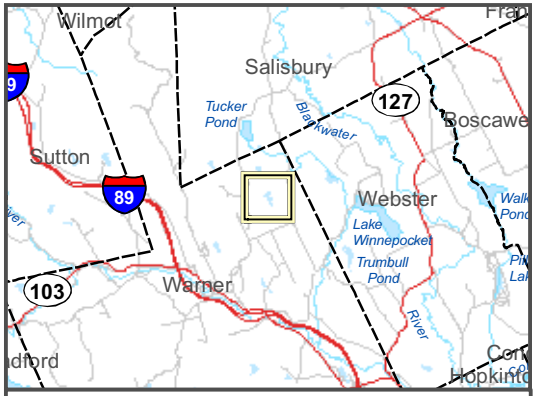
- Canoe/cartop
- Shorebank
- Ramp
- Bathymetric contour (feet)

Bathymetry provided by the NH Department of Environmental Services, Watershed Mgt Bureau

- Town boundary
- Primary Route
- Road or Street
- Trail or other
- Stream or Shoreline
- Surface Water
- Wetland
- Conservation Land
- Restricted Access Conservation

- Cleared
- Forest
- Contour
- Building

Source: USGS



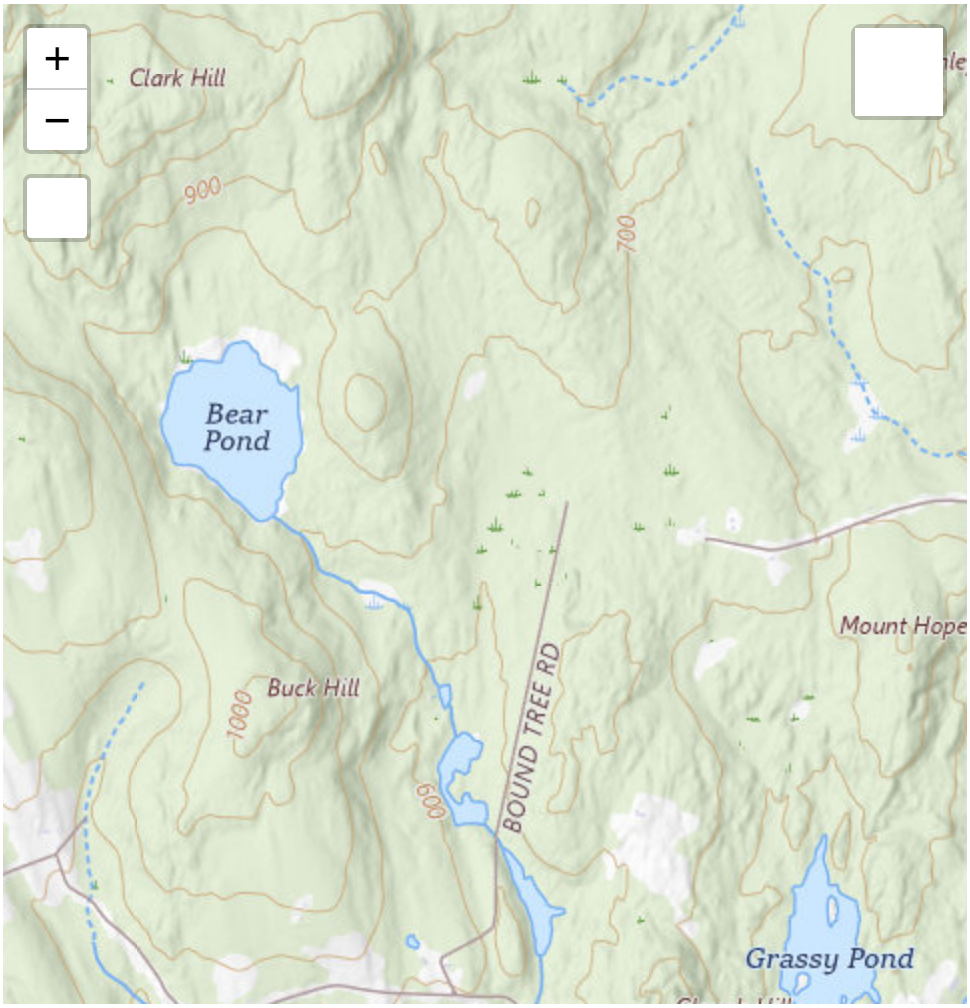
Directions:

N 0 500 1,000 Feet
0 0.1 0.2 Miles

Most data presented on this map represent stock data sets obtained from NH GRANIT, Complex Systems Research Center, UNH. CSRC, NHOEP, NHFGD and the cooperating agencies make no claim as to the validity or reliability or to any implied uses of these data. NOT FOR NAVIGATION.

Bear Pond Topo Map in Merrimack County NH

Buy This Printed Topo Map



Print map | View map legend

Bear Pond Information

Coordinates: 43.2317449°N, -71.7828561°W
Approx. Elevation: 636 feet (194 meters)
USGS Map Area: Henniker
Feature Type: Reservoir

Nearby Reservoirs

Feature	USGS Topo Map
Grassy Pond	Henniker
Contoocook River Reservoir	Henniker
Contoocook River Reservoir	Hopkinton
Hopkinton Lake	Hopkinton
West Henniker Pond	Henniker
Lake Winnepocket	Webster
Knights Meadow Marsh Reservoir	Warner
Pillsbury Lake	Webster
Warner River Reservoir	Bradford
Drew Lake	Hopkinton

Bear Pond is listed in the Reservoirs Category for Merrimack County in the state of New Hampshire. Bear Pond is displayed on the "Henniker" USGS topo map. The latitude and longitude coordinates (GPS waypoint) of Bear Pond are 43.2317449 (North), -71.7828561 (West) and the approximate elevation is 636 feet (194 meters) above sea level. If you are interested in visiting Bear Pond you can print the free topographic map, terrain map, satellite/aerial images, and other maps using the link above. The location, topography, nearby roads and trails, and towns around Bear Pond (Reservoir) can be seen in the layers of this interactive map. If you have already visited New Hampshire's Bear Pond in Merrimack County, the nearest Reservoirs are listed above for your consideration.

WIKIPEDIA
The Free Encyclopedia

Frazier Brook

Frazier Brook is a 7.7-mile-long (12.4 km)[1] stream in central New Hampshire in the United States. Via the Blackwater and Contoocook rivers, it is part of the Merrimack River watershed. It is subject to the New Hampshire Comprehensive Shoreland Protection Act.

Frazier Brook begins in Danbury, New Hampshire, just south of the town center, and flows south through the town of Wilmot into Andover. Eagle Pond and Bog Pond interrupt the brook's flow. Shortly below Bog Pond, the brook reaches the Blackwater River at the village of Cilleyville.

Frazier Brook is paralleled for most of its length by U.S. Route 4.

See also

- List of rivers of New Hampshire

References

1. New Hampshire GRANIT state geographic information system (http://www.granit.unh.edu)

Frazier Brook

Show map of New Hampshire
Show map of the United States
Show all

Location

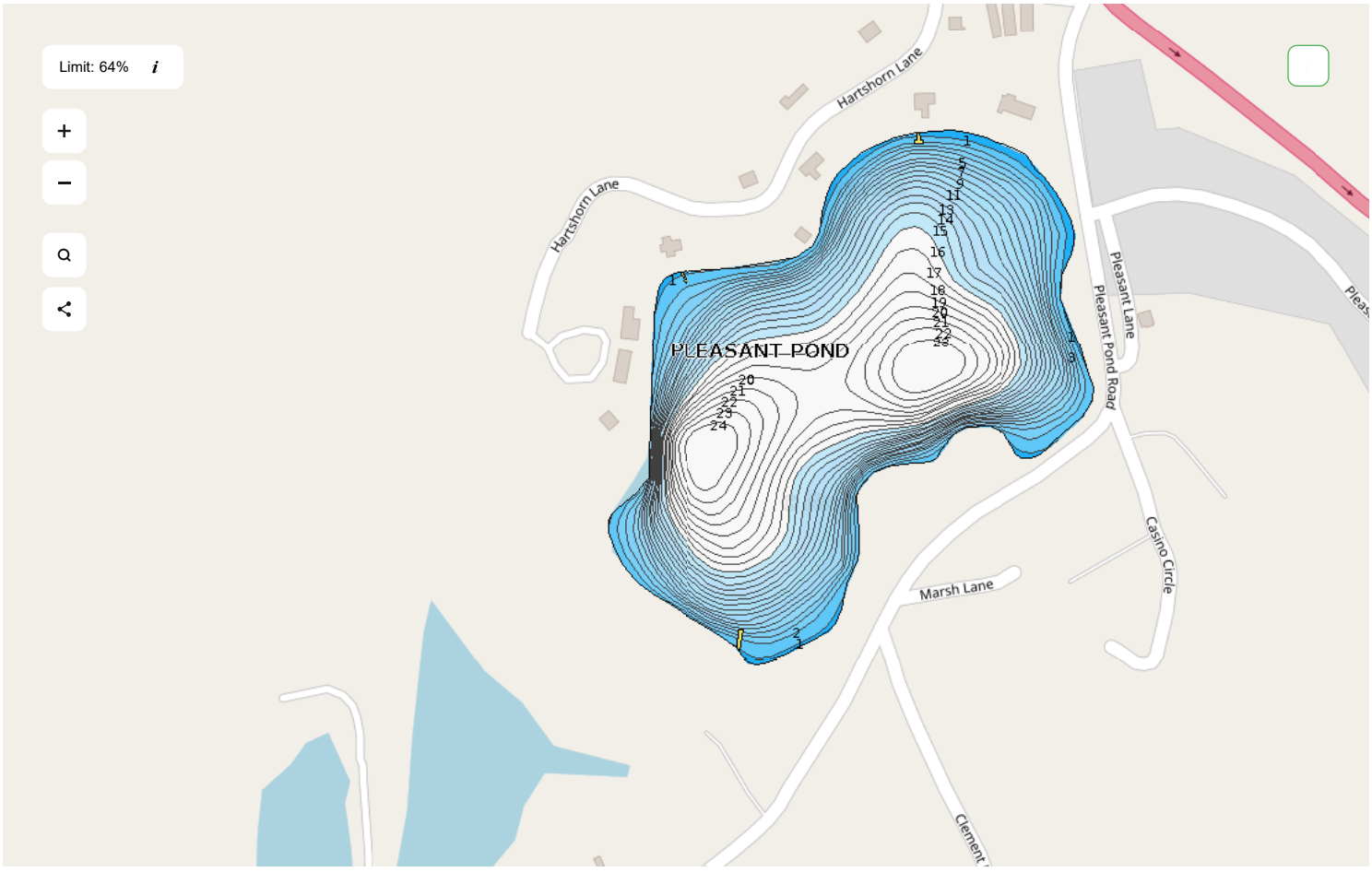
Country United States

FISHERMAP

Pleasant Pond nautical chart

The marine chart shows depth and hydrology of Pleasant Pond on the map, which is located in the New Hampshire state (Merrimack). Coordinates: 43.2429, -71.7556.

17	25
surface area (acres)	max. depth (ft)

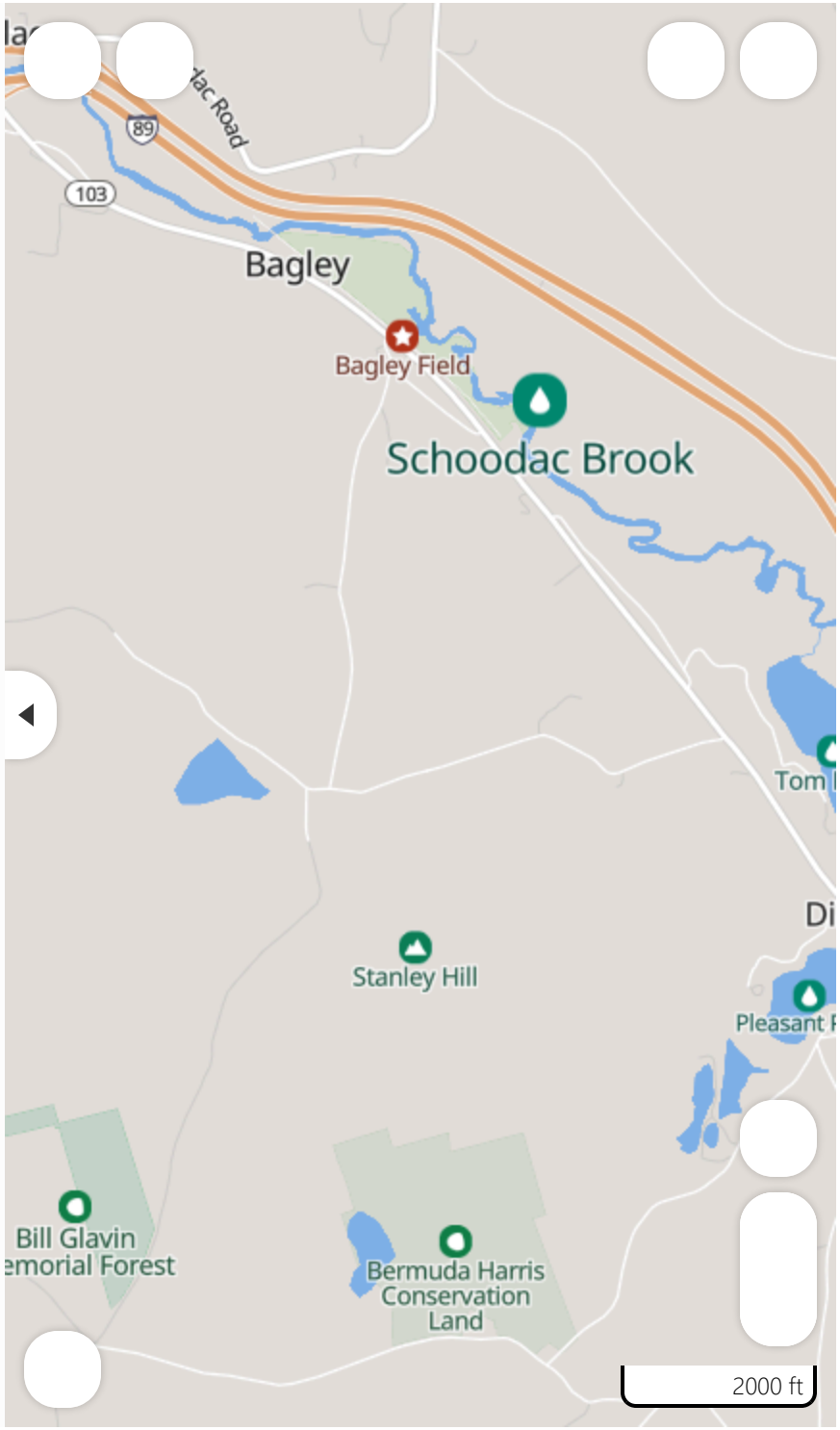


New England New Hampshire Merrimack Valley

Schoodac Brook

Schoodac Brook is a stream in Merrimack Valley, New Hampshire. Schoodac Brook is situated nearby to the hamlet Bagley, as well as near Dimond.

Map Photo Map Directions Hotels



Gps Nautical Charts

United States / New Hampshire Fishing Maps

New! i-Hunting Topo Maps now available -

iPhone / iPad Marine Navigation App and WMTS App are now available -

New! Macbook ChartPlotter, and Windows Marine Navigation App now available -

Simmons Pond Fishing Map

Simmons Pond fishing map is available as part of iBoating : USA Marine & Fishing App(now supported on multiple platforms including Android, iPhone/iPad, MacBook, and Windows(tablet and phone)/PC based chartplotter.).

With our Lake Maps App, you get all the great marine chart app features like fishing spots, along with Simmons Pond depth map. The fishing maps app include HD lake depth contours, along with advanced features found in Fish Finder / Gps Chart Plotter systems, turning your device into a Depth Finder. The Simmons Pond Navigation App provides advanced features of a Marine Chartplotter including adjusting water level offset and custom depth shading. Fishing spots, Relief Shading, Lake Temperature and depth contours layers are available in most Lake maps. Lake navigation features include advanced instrumentation to gather wind speed direction, water temperature, water depth, and accurate GPS with AIS receivers(using NMEA over TCP/UDP). Autopilot support can be enabled during 'Goto WayPoint' and 'Route Assistance'.
Now i-Boating supports Fishing Points in Simmons Pond.

Have more questions about the Nautical Chart App? Ask us.

Simmons Pond depth map

Simmons Pond Fishing Map Stats

Title	Simmons Pond
Scale	1:1500
Counties	Merrimack
Nearby Cities	Bradford, Sutton, North Sutton, Warner, Newbury, Henniker, New London, Blodgett Landing, Hillsborough, Wilmot
Area *	21.88 acres
Shoreline *	0.82 miles
Min Longitude	-71.92
Min Latitude	43.28
Max	-71.91

Volunteer Lake Assessment Program Individual Lake Reports

TOM POND, WARNER, NH

MORPHOMETRIC DATA

Watershed Area (Ac.):	601	**Max. Depth (m):**	4.1	**Flushing Rate (yr^{-1}):**	3.5
Surface Area (Ac.):	32	**Mean Depth (m):**	2.5	**P Retention Coef:**	0.57
Shore Length (m):	1,600	**Volume (m^3):**	314,000	**Elevation (ft):**	383

TROPHIC CLASSIFICATION

Year	Trophic class
1998	MESOTROPHIC
2006	MESOTROPHIC

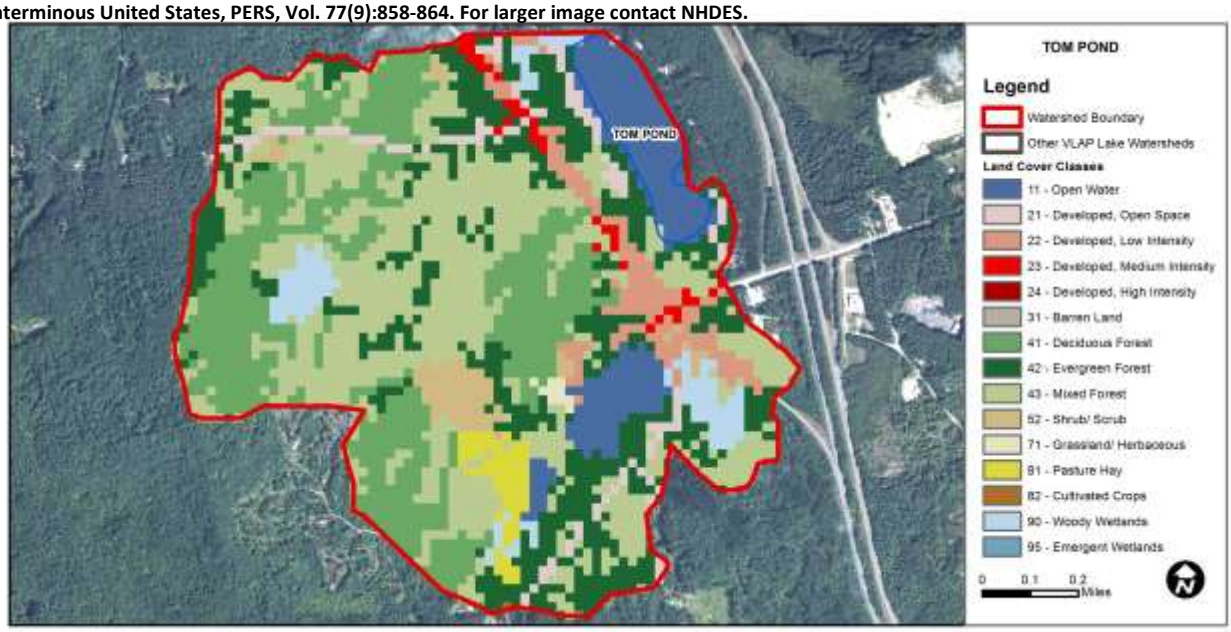
KNOWN EXOTIC SPECIES

The Waterbody Report Card tables are generated from the DRAFT 2018 305(b) report on the status of N.H. waters, and are based on data collected from 2008-2017. Detailed waterbody assessment and report card information can be found at www.des.nh.gov/organization/divisions/water/wmb/swqa/index.htm

Designated Use	Parameter	Category	Comments
Aquatic Life	Phosphorus (Total)	Slightly Bad	Data exceed water quality standards or thresholds for this parameter by a small margin.
	pH	Slightly Bad	Data periodically exceed water quality standards or thresholds for this parameter by a small margin.
	Oxygen, Dissolved	Encouraging	Limited data for this parameter predicts water quality standards or thresholds are being met; however more data are necessary to fully assess the parameter.
	Dissolved oxygen satura	Cautionary	Limited data for this parameter predicts exceedance of water quality standards or thresholds; however more data are necessary to fully assess the parameter.
	Chlorophyll-a	Slightly Bad	Data exceed water quality standards or thresholds for this parameter by a small margin.
Primary Contact Recreation	Escherichia coli	Very Good	All sampling data meet water quality standards or thresholds for this parameter.
	Chlorophyll-a	Slightly Bad	Data periodically exceed water quality standards or thresholds for this parameter by a small margin.

WATERSHED LAND USE SUMMARY

Fry, J., Xian, G., Jin, S., Dewitz, J., Homer, C., Yang, L., Barnes, C., Herold, N., and Wickham, J., 2011. Completion of the 2006 National Land Cover Database for the Conterminous United States, PERS, Vol. 77(9):858-864. For larger image contact NHDES.



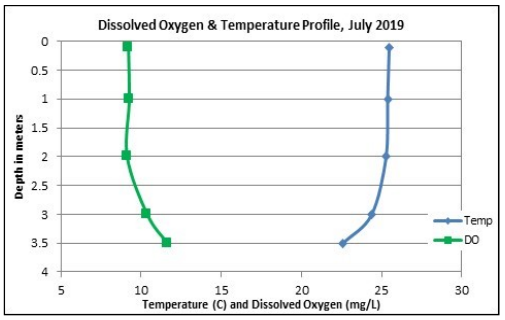
Land Cover Category	% Cover	Land Cover Category	% Cover	Land Cover Category	% Cover
Open Water	8.48	Barren Land	0	Grassland/Herbaceous	0.32
Developed-Open Space	3.66	Deciduous Forest	21.77	Pasture Hay	1.97
Developed-Low Intensity	4.56	Evergreen Forest	19.51	Cultivated Crops	0.03
Developed-Medium Intensity	1.2	Mixed Forest	32.06	Woody Wetlands	3.82
Developed-High Intensity	0	Shrub-Scrub	2.62	Emergent Wetlands	0

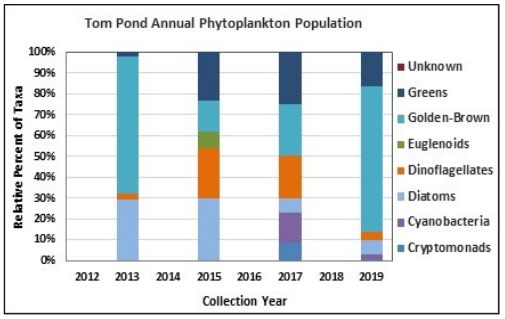
Volunteer Lake Assessment Program Individual Lake Reports
Tom Pond, Warner
2019 Data Summary

Recommended Actions: Pond quality was good in 2019 with phosphorus levels less than the threshold for mesotrophic lakes, however chlorophyll levels remained greater than the threshold for mesotrophic lakes. Pond chlorophyll levels tend to be lowest during dry years when pond water levels are better regulated, the pond flushes, and nutrient inputs are lower. Managing shoreline erosion by stabilizing steep slopes and maintaining vegetated buffers can help to reduce nutrient loads when water levels are high. Install a staff gauge at the Outlet to better understand fluctuating water levels and recruit a pond resident to track weather conditions such as precipitation and temperature. The Warner River has been accepted as a Designated River into the NHDES River Management and Protection Program. A Local Advisory Committee (LAC) has been formed to identify areas within the watershed needing further studies and protection. Contact the Warner River LAC to discuss the potential of studying how the river interacts with Tom Pond during storm events. Pond pH levels, while decreasing over time, have remained within a higher (better) range since 2016 and we hope to see this continue. Keep up the great work!

Observations (*Refer to Table 1 and Historical Deep Spot Data Graphics)*

- **Chlorophyll-a:** Chlorophyll level was low in June and increased to a slightly elevated level by August. Average chlorophyll level decreased slightly from 2018 but was greater than the state median and the threshold for mesotrophic lakes. Historical trend analysis indicates relatively stable chlorophyll levels since monitoring began.
- **Conductivity/Chloride:** Epilimnetic (upper water layer), Hypolimnetic (lower water layer) and Outlet conductivity and/or chloride levels remained slightly elevated and greater than the state medians. Historical trend analysis indicates significantly increasing (worsening) epilimnetic conductivity levels since monitoring began. Inlet conductivity and chloride levels were elevated and much greater than the state medians.
- **Color:** Apparent color measured in the epilimnion indicates the water was lightly to moderately tea colored, or light brown.
- **E. coli:** Inlet E. coli levels fluctuated within a moderate range and were less than the state standard of 406 cts/100 mL for surface waters.
- **Total Phosphorus:** Epilimnetic and Hypolimnetic phosphorus levels were low in June, decreased in July, and then increased slightly in August but remained within a low range. Average epilimnetic phosphorus level decreased slightly from 2018 and was less than the state median and the threshold for mesotrophic lakes. Historical trend analysis indicates relatively stable epilimnetic phosphorus levels since monitoring began. Inlet phosphorus levels were greatly elevated on each sampling event and the turbidity of the samples was also elevated, however contained no sediment or organic matter. Outlet phosphorus levels were slightly elevated in June and then decreased to a low levels in July and August.
- **Transparency:** Transparency measured without the viewscope (NVS) was good and fluctuated within an average range for the pond. Average NVS transparency increased (improved) slightly from 2018 and historical trend analysis indicates relatively stable transparency since monitoring began. Viewscope transparency (VS) was slightly higher (better) than NVS transparency and likely a better measured of actual conditions.
- **Turbidity:** Epilimnetic, Hypolimnetic and Outlet turbidity levels fluctuated within a low range for those stations. Inlet turbidity levels were elevated on each sampling event and lab data noted cloudy water.
- **pH:** Epilimnetic, Hypolimnetic and Outlet pH levels were within the desirable range 6.5-8.0 units. Historical trend analysis indicates significantly decreasing (worsening) epilimnetic pH levels since monitoring began. Inlet pH levels fluctuated around the low end of the desirable range.





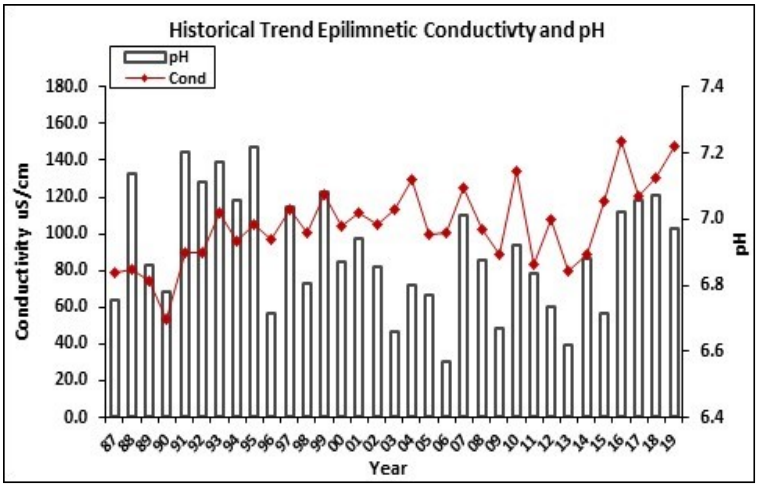
Station Name	Table 1. 2019 Average Water Quality Data for TOM POND - WARNER										
	Alk. mg/l	Chlor-a ug/l	Chloride mg/l	Color pcu	Cond. us/cm	E. coli mpn/100ml	Total P mg/l	Trans. m		Turb. ntu	pH
								NVS	VS		
Epilimnion	14.0	6.12	33	43	147.7		9	2.93	3.30	1.00	6.97
Hypolimnion					145.7		10			1.09	6.78
Inlet			62		254.0	171	71			21.10	6.43
Outlet					149.4	5	11			1.33	6.88

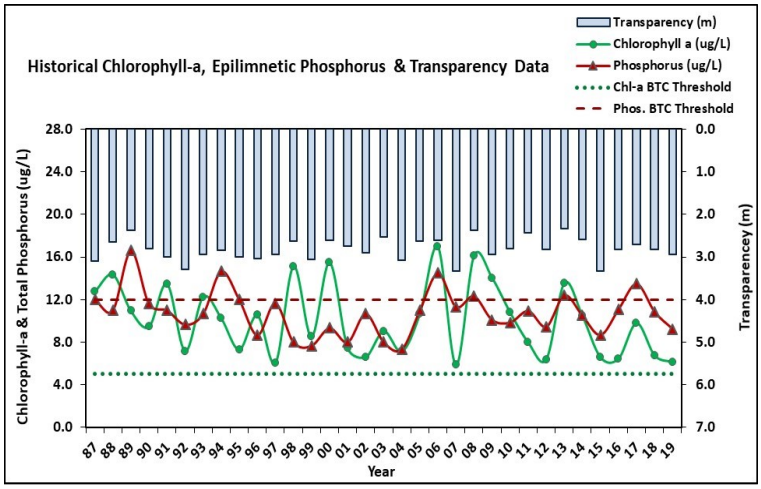
NH Median Values: Median values for specific parameters generated from historic lake monitoring data.
Alkalinity: 4.5 mg/L
Chlorophyll-a: 4.39 ug/L
Conductivity: 42.3 uS/cm
Chloride: 5 mg/L
Total Phosphorus: 11 ug/L
Transparency: 3.3 m
pH: 6.6

NH Water Quality Standards: Numeric criteria for specific parameters. Results exceeding criteria are considered a water quality violation.
Chloride: > 230 mg/L (chronic)
E. coli: > 88 cts/100 mL – public beach
E. coli: > 406 cts/100 mL – surface waters
Turbidity: > 10 NTU above natural level
pH: between 6.5-8.0 (unless naturally occurring)

Historical Water Quality Trend Analysis

Parameter	Trend	Explanation	Parameter	Trend	Explanation
Conductivity	Worsening	Data significantly increasing.	Chlorophyll-a	Stable	Trend not significant; data moderately variable.
pH (epilimnion)	Worsening	Data significantly decreasing.	Transparency	Stable	Trend not significant; data show low variability.
			Phosphorus (epilimnion)	Stable	Trend not significant; data show low variability.





ENVIRONMENTAL
Fact Sheet

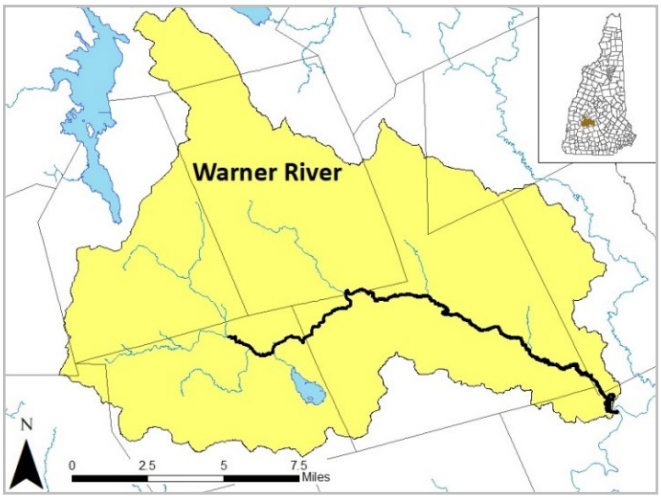
NEW HAMPSHIRE DEPARTMENT OF Environmental Services

29 Hazen Drive, Concord, New Hampshire 03301 • (603) 271-3503 • www.des.nh.gov

WD-R&L-29 2024

The Warner River

The Warner River flows west to east in central New Hampshire, draining to the Contoocook River in Hopkinton, which then flows northeast to the Merrimack River. The mainstem of the Warner River is 19 miles long, and in 2018 it was designated into the New Hampshire Rivers Management and Protection Program along with a one-mile segment of the West Branch Warner River in Bradford. With a watershed drainage basin of over 148 square miles across Merrimack and Sullivan counties, the Warner River is an integral part of central New Hampshire's landscape, defining the five communities of Bradford, Sutton, Warner, Webster and Hopkinton through which it flows.



The river is largely free flowing with just three dams actively impounding water, and eight former dams either breached or in ruins. The large watershed is steep and rocky, producing fast-rising, high-volume runoff during severe storms. Water quality in the river is very good, supporting native brook trout; however, a few sites along the river are listed as impaired for supporting aquatic life due to pH. Protecting water quality is one of the many reasons for the Warner River's designation. Since 2016, regional volunteers have actively monitored water quality as part of the state's Volunteer River Assessment Program (VRAP).

Geology

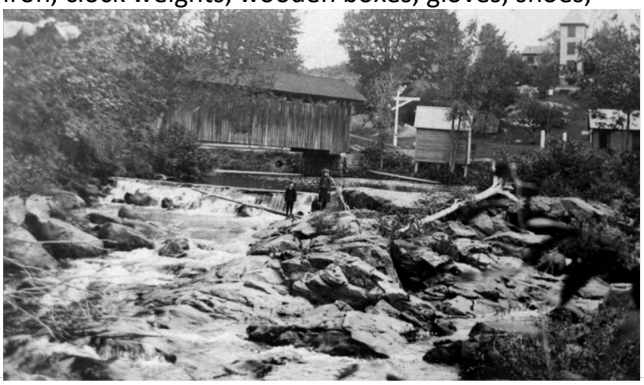
Glaciers were present in the Warner River valley during the Pleistocene Epoch 2.59 – 0.012 million years ago. When the glaciers retreated, they left behind till and through the process of ice melt, stratified deposits were created along streams, channels and lakes. These deposits were saturated with water and formed stratified-drift aquifers. The most expansive aquifers are found near the termination of the Warner River, as this area was once a glacial lake. However, aquifers are found along the entirety of the river channel and play a vital role in supplying municipal water for the towns of Hopkinton and Warner.

In the past, there has been minor commercial extraction of metamorphic minerals along the Warner River. Almandite, a common type of garnet, was mined and used primarily as an industrial abrasive. Soapstone was also extracted in Warner for use in stoves and hearthstones. Neither of these minerals is mined today.

History

The Pennacooks were the area's first inhabitants. Artifacts such as projectile points, scraping tools, hearths and even human remains have been found in the river corridor. In the 1740s, settlers built log cabins and a sawmill along the river, only to have them burned to the ground by the Pennacooks. It was not until after the French and Indian War in the 1760s that a settlement could be established. Francis Davis established the first permanent

sawmill in 1763 and mills became the backbone of the area's economy. Other industries which rely on waterpower sprang up and produced woolen cloth, hand-iron, clock weights, wooden boxes, gloves, shoes, bobbins, toys, wood turned chairs, baseball bats, crutches, cotton cloth, clothes pins, hubs, milk can stopples, excelsior, transformers, and special power supplies.



A circa 1890s Warner Historical Society photograph of the falls at Waterloo and the Waterloo Covered Bridge.

Noteworthy historical sites occurring in the river corridor include the Dalton, Waterloo and Bement covered bridges, as well as the Lower Warner Meeting House, all of which are listed on the National Historic Register. The Waterloo District, with its 24 houses, cemetery, school house, railroad depot and mill building, is also listed on the National Historic Register.

Wildlife, Habitat and Vegetation

The Warner River forms a natural greenway corridor between multiple large protected open space areas, including the Chandler Reservation in Warner, the Warner Town Forest, and the Kearsarge Mountain State Forest, which stretches into Sutton, Wilmot, Andover and Salisbury and includes Rollins and Winslow state parks. The river corridor lies within the Quabbin-to-Cardigan Partnership region, one of the largest remaining intact, interconnected, ecologically significant forests in central New England and which provides an important north-south travel corridor for wildlife. More than 20% of the land area within the river corridor has been identified as the highest ranked wildlife habitat in the state as noted in the New Hampshire Wildlife Action Plan. The river corridor is an excellent location for observing wildlife such as moose, black bear, fisher, and bobcat due to the proximity of large areas of conserved open space. Rare, threatened and endangered plant and animal species within the river corridor include sclerolepis, found in only two locations in New England, small whorled pogonia, American water-awlwort, the common loon, and Blanding's turtle. Over two-thirds of streams surveyed in the watershed support the natural reproduction of native brook trout.

Recreation, Boating and Fishing

The Warner River corridor offers a wide variety of recreation opportunities such as wildlife observation and walking in the Bradford Pines Natural Area, hiking and hunting in the Mink Hills, and organized sports at Warner's Riverside Park. A section of the Concord - Lake Sunapee Rail Trail follows the Warner River, offering walking and biking opportunities and with future expansion planned. For drivers, the Currier & Ives Scenic Byway travels from Davisville to Warner, including views of the river and Joppa covered bridge. For winter recreationalists, a state primary snowmobile trail crosses the river on Joppa Road via the Dalton covered bridge.

Fishing, kayaking, canoeing and swimming are popular in the Warner River. Seasonally variable flows offer whitewater paddling unique to this part of the state including numerous class IV rapids and a three-foot dam sluice. American Whitewater identifies the Warner River as a highly popular destination due to its large watershed, long whitewater season, and incredible in-stream features. The New Hampshire Fish and Game's Freshwater Fishing Guide claims the Warner River to be an excellent location for brook and rainbow trout fishing, with varied fish habitat and good access to the river.

For More Information

For further information, visit the New Hampshire Rivers Management and Protection Program page on the NHDES website, or contact the Rivers Coordinator, 29 Hazen Drive, PO Box 95, Concord, NH 03302-0095; (603) 271-2959; riversprogram@des.nh.gov.

WIKIPEDIA
The Free Encyclopedia

Warner River

The **Warner River** is a 20.3-mile-long (32.7 km)[1] river located in central New Hampshire in the United States. It is a tributary of the Contoocook River, part of the Merrimack River watershed.

The Warner River begins at the outlet of Todd Lake in Bradford, New Hampshire, 300 meters upstream of the confluence of the West Branch. The river flows east, receiving the outlet of Lake Massasecum, and enters the town of Warner. The small river has a long whitewater section in western Warner, passing under the Waterloo Covered Bridge next to an old railroad station, then reaches Interstate 89, after which the river flattens and meanders over gravel bars. A small waterfall at Davisville interrupts the flatwater, which resumes to the river's end, just north of the village of Contoocook, New Hampshire, in the town of Hopkinton.

New Hampshire Route 103 follows the Warner River for most of the river's length.

See also

- List of rivers of New Hampshire

References

1. New Hampshire GRANIT state geographic information system (http://granit.unh.edu/)

Warner River

The Warner River in Warner, New Hampshire

◉ Show map of New Hampshire
○ Show map of the United States
○ Show all

Location

Country	United States
State	New Hampshire

County	Merrimack
Towns	Bradford, Sutton, Warner, Webster, Hopkinton
Physical characteristics	
Source	Todd Lake
• location	Bradford
• coordinates	43°16′13″N 71°58′2″W
• elevation	675 ft (206 m)
Mouth	Contoocook River
• location	Hopkinton
• coordinates	43°13′58″N 71°42′41″W
• elevation	345 ft (105 m)
Length	20.3 mi (32.7 km)
Basin features	
Tributaries	
• left	Lane River, Stevens Brook, Willow Brook, Schoodac Brook
• right	West Branch, Hoyt Brook

New Hampshire portal

Retrieved from "https://en.wikipedia.org/w/index.php?title=Warner_River&oldid=1273834257"

Warner Waterfront Report

Sorted By Waterfront Value

Map Lot Sub: 00003 00023 00000000
Location: PLEASANT POND ROAD
Owner: WARNER, TOWN OF
Waterfront Value: $ 0
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 0 **Frontage Feet:** 151
Notes: CURRENT USE

Map Lot Sub: 00026 00024 00000000
Location: PLEASANT POND ROAD
Owner: PLEASANT POND COOPERATIVE, INC
Waterfront Value: $ 0
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 0 **Frontage Feet:** 30
Notes: PLEASANT POND

Map Lot Sub: 00026 00024 00000001
Location: PLEASANT POND ROAD
Owner: PLEASANT POND COOPERATIVE, INC
Waterfront Value: $ 0
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 0 **Frontage Feet:** 55
Notes: PLEASANT POND

Map Lot Sub: 00026 00026 00000000
Location: PLEASANT POND ROAD
Owner: PLEASANT POND COOPERATIVE, INC
Waterfront Value: $ 0
Water Body: PLEASANT POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD
Condition: 0 **Frontage Feet:** 150
Notes: PLEASANT POND

Map Lot Sub: 00007 00048 00000000
Location: OFF WARNER RIVER
Owner: WARNER, TOWN OF
Waterfront Value: $ 2,200
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 10 **Frontage Feet:** 10
Notes: LL/WET

Map Lot Sub: 00007 00047 00000000
Location: OFF TOM'S POND LANE
Owner: WARNER, TOWN OF
Waterfront Value: $ 5,800
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 25 **Frontage Feet:** 10
Notes: WET

Map Lot Sub: 00007 00048 00000000
Location: OFF WARNER RIVER
Owner: WARNER, TOWN OF
Waterfront Value: $ 16,300
Water Body: TOMS POND
Access: INLET/COVE
Location: MAIN BODY
Topography: MILD
Condition: 10 **Frontage Feet:** 400
Notes: LL/WET

Map Lot Sub: 00020 00005 00000003
Location: 659 KEARSARGE MTN ROAD
Owner: DEAN FAMILY TRUST OF 2018
Waterfront Value: $ 19,900 CU
Water Body: FRENCH BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00020 00005 000001-3
Location: KEARSARGE MTN ROAD
Owner: HOLMY, CAROLYN E.
Waterfront Value: $ 19,900 CU
Water Body: FRENCH BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	10/22/24	3871/2105	Q V	$200,000
Current Assessment:				$215,500

Map Lot Sub: 00020 00005 000001-6
Location: 757 KEARSARGE MTN ROAD
Owner: CUDNEY FAMILY REV TRUST 2022
Waterfront Value: $ 19,900 CU
Water Body: FRENCH BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00020 00005 000001-7
Location: 731 KEARSARGE MTN ROAD
Owner: WHALEN, JOHN M
Waterfront Value: $ 19,900 CU
Water Body: FRENCH BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00020 00005 000001-8
Location: 729 KEARSARGE MTN ROAD
Owner: STEED & MORRIS FAMILY TRUST
Waterfront Value: $ 19,900 CU
Water Body: FRENCH BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00031 00063 00000002
Location: 21 PUMPKIN HILL ROAD
Owner: JENNA, REX & SUSAN FAMILY REV
Waterfront Value: $ 19,900
Water Body: WILLOW BROOK
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	05/10/23	3825/523	Q I	$0
Current Assessment:				$223,500

Map Lot Sub: 00007 00037 00000000
Location: 61 ANNIS LOOP
Owner: SUNDSTROM & LARSON REV TRUST
Waterfront Value: $ 22,700 CU
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/07/23	3822/1764	Q I	$576,000
Current Assessment:				$664,600

Map Lot Sub: 00010 00038 00000000
Location: 40 RIVERSIDE LANE
Owner: WARNER, TOWN OF
Waterfront Value: $ 22,700
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00013 00019 00000001
Location: 112 WILLABY COLBY LANE
Owner: STORCH, LEO & JANICE REVOCABLE
Waterfront Value: $ 22,700
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00034 00009 00000000
Location: 125 WEST MAIN STREET
Owner: ALLEN, STEPHEN T
Waterfront Value: $ 22,700
Water Body: WARNER RIVER
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00016 00022 00000000
Location: WEST ROBY DISTRCT RD
Owner: LADD, PETER TTEE
Waterfront Value: $ 24,300 CU
Water Body: WARNER RIVER
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 10
Notes:

Map Lot Sub: 00016 00079 00000000
Location: 147 COTTAGE LANE
Owner: LOMBARDI, FRANK
Waterfront Value: $ 27,500 CU
Water Body: SIMMONDS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 60 **Frontage Feet:** 596
Notes: DTW

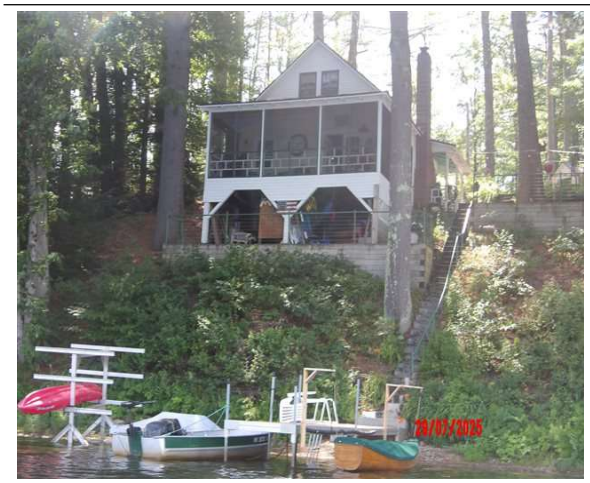
Map Lot Sub: 00026 00019 00000000
Location: HARTSHORN LANE
Owner: DELORIA, MARK
Waterfront Value: $ 35,700
Water Body: PLEASANT POND
Access: RECRECATION LOT
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 46
Notes: PLEASANT POND

Map Lot Sub: 00007 00044 00000000
Location: OFF TOM'S POND LANE
Owner: WARNER, TOWN OF
Waterfront Value: $ 41,800
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 25 **Frontage Feet:** 400
Notes: WET

Map Lot Sub: 00007 00047 00000000
Location: OFF TOM'S POND LANE
Owner: WARNER, TOWN OF
Waterfront Value: $ 42,300
Water Body: TOMS POND
Access: INLET/COVE
Location: MAIN BODY
Topography: MILD
Condition: 25 **Frontage Feet:** 500
Notes: EST WET

Map Lot Sub: 00028 00002 00000000
Location: TOM'S POND LANE
Owner: WARNER, TOWN OF
Waterfront Value: $ 48,300
Water Body: TOMS POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 165
Notes: WEEDY

Map Lot Sub: 00028 00012 00000000
Location: 71 TOM'S POND LANE
Owner: MALLON, DORIS
Waterfront Value: $ 80,700
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 80 **Frontage Feet:** 50
Notes: TOM POND/FLOODPLAI



Map Lot Sub: 00028 00028 00000000
Location: 105 TOM'S POND LANE
Owner: 105 TOMS POND LANE 2024 IRREV
Waterfront Value: $ 84,700
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MODERATE
Condition: 90 **Frontage Feet:** 100
Notes: TOM PONDFLOODPLAIN

Map Lot Sub: 00026 00001 00000000
Location: 107 TOM'S POND LANE
Owner: DELKER, N WILLIAM
Waterfront Value: $ 88,000
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MODERATE
Condition: 90 **Frontage Feet:** 120
Notes: FLOODPLAIN

Map Lot Sub: 00027 00009 00000000
Location: 8 HICKS ROAD
Owner: HICKS JR, ARTHUR
Waterfront Value: $ 88,200
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 36
Notes: WEEDY

Map Lot Sub: 00028 00014 00000000
Location: 77 TOM'S POND LANE
Owner: MACNEILL, PHILIP E
Waterfront Value: $ 91,100
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 50
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00028 00036 00000000
Location: 55 DIMOND LANE
Owner: SMITH RACING TEAM, INC
Waterfront Value: $ 91,100
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 50
Notes: WEEDY

Map Lot Sub: 00028 00036 00000001
Location: 57 DIMOND LANE
Owner: SMITH RACING TEAM, INC
Waterfront Value: $ 91,100
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 50
Notes: WEEDY

Map Lot Sub: 00028 00036 00000002
Location: 61 DIMOND LANE
Owner: SMITH RACING TEAM, INC
Waterfront Value: $ 91,100
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 50
Notes: WEEDY

Map Lot Sub: 00026 00003 00000000
Location: 111 TOM'S POND LANE
Owner: POPOLOSKI, JOSEPH G
Waterfront Value: $ 95,600
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 50
Notes: TOM POND/floodplai

Map Lot Sub: 00028 00015 00000000
Location: 81 TOM'S POND LANE
Owner: RENZI, PAUL
Waterfront Value: $ 95,600
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 50
Notes: TOM POND/FLOODPLAI

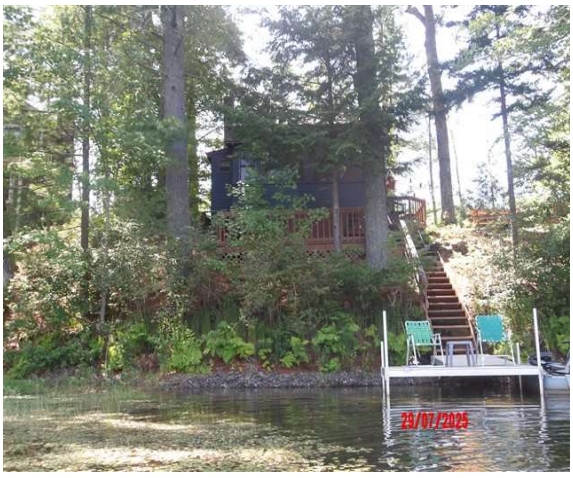
Map Lot Sub: 00026 00020 00000001
Location: 31 HARTSHORN LANE
Owner: DOW, SCOTT
Waterfront Value: $ 95,800
Water Body: PLEASANT POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 51
Notes: PLEASANT POND

Map Lot Sub: 00003 00020 00000000
Location: 54 HARTSHORN LANE
Owner: DEAN, DOREEN
Waterfront Value: $ 96,200
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 105
Notes: PLEASANT POND

Map Lot Sub: 00028 00017 00000000
Location: 83 TOM'S POND LANE
Owner: LEMIEUX, DON & CAROL FAMILY TR
Waterfront Value: $ 97,100
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 85 **Frontage Feet:** 50
Notes: PARTWEEDY/FLOODPLA

Map Lot Sub: 00028 00021 00000000
Location: 91 TOM'S POND LANE
Owner: BERTHEL, MAUREEN M
Waterfront Value: $ 97,100
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 50
Notes: TOM POND/fldpl

	Date	Book/Page	Type	Price
Most Recent Sale:	08/01/25	/	Q I	$284,900
Current Assessment:				$289,300

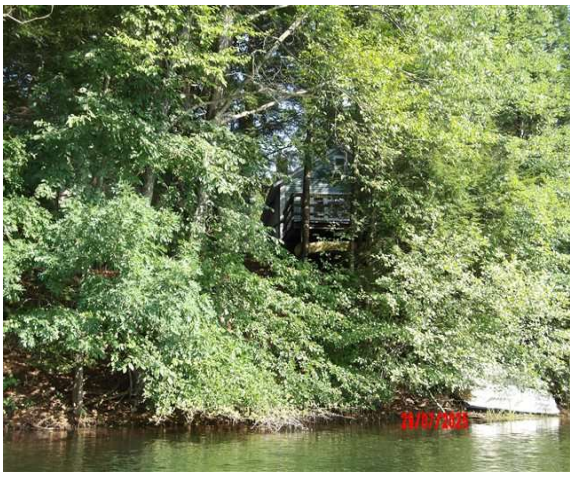


Map Lot Sub: 00028 00023 00000000
Location: 93 TOM'S POND LANE
Owner: HAMILTON FAMILY REV. TRUST
Waterfront Value: $ 100,300
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 65
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00028 00001 00000000
Location: 39 TOM'S POND LANE
Owner: RANDLETT, SUSAN L. TRUST
Waterfront Value: $ 101,300
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 100
Notes: WEEDY/map wrong

Map Lot Sub: 00028 00005 00000000
Location: 47 TOM'S POND LANE
Owner: KIMBALL, TRISTINA
Waterfront Value: $ 101,300
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 100
Notes: WEEDY

Map Lot Sub: 00028 00048 00000000
Location: 87 DIMOND LANE
Owner: SULLIVAN, DIANE
Waterfront Value: $ 101,300
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 100
Notes: WEEDY



Map Lot Sub: 00025 00035 00000000
Location: 66 PLEASANT POND ROAD
Owner: FURTADO FAMILY LIVING TRUST
Waterfront Value: $ 101,400
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 110
Notes: PLEASANT POND

Map Lot Sub: 00026 00002 00000000
Location: 109 TOM'S POND LANE
Owner: MUELLER, PETER R
Waterfront Value: $ 102,000
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 80
Notes: TOM POND/FLOODPLAI

	Date	Book/Page	Type	Price
Most Recent Sale:	11/02/23	3841/2549	Q I	$600,000
Current Assessment:				$607,000

Map Lot Sub: 00025 00032 00000000
Location: 74 PLEASANT POND ROAD
Owner: KOSKY, MICHAEL & DIANE
Waterfront Value: $ 103,800
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 145
Notes: PLEASANT POND

Map Lot Sub: 00028 00019 00000000
Location: 87 TOM'S POND LANE
Owner: VAN CURA, F. & E. FAMILY TRUS
Waterfront Value: $ 104,600
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 80 **Frontage Feet:** 100
Notes: WEEDY/FLOODPLAIN

Map Lot Sub: 00026 00018 00000000
Location: 33 HARTSHORN LANE
Owner: BERUBE FAMILY TRUST OF 2011
Waterfront Value: $ 105,300
Water Body: PLEASANT POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 94
Notes: PLEASANT POND

Map Lot Sub: 00026 00013 00000000
Location: 43 HARTSHORN LANE
Owner: FRANKLIN, MICHAEL S
Waterfront Value: $ 105,400
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 130
Notes: PLEASANT POND

Map Lot Sub: 00028 00018 00000000
Location: 85 TOM'S POND LANE
Owner: MCCANN, JEAN MARIE
Waterfront Value: $ 106,100
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 90 **Frontage Feet:** 50
Notes: FLOODPLAIN

Map Lot Sub: 00028 00045 00000000
Location: 79 DIMOND LANE
Owner: HANSON, DANA
Waterfront Value: $ 108,400
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 78
Notes: TOM POND

Map Lot Sub: 00026 00016 00000000
Location: 37 HARTSHORN LANE
Owner: DODD, STEVEN A
Waterfront Value: $ 110,700
Water Body: PLEASANT POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 122
Notes: PLEASANT POND

Map Lot Sub: 00028 00041 00000000
Location: 67 DIMOND LANE
Owner: BLAKE, ROBERT & MELODY
Waterfront Value: $ 111,400
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 150
Notes: WEEDY

Map Lot Sub: 00028 00010 00000000
Location: 69 TOM'S POND LANE
Owner: HOUGHTALING, STEVEN M
Waterfront Value: $ 112,900
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: TOM POND

Map Lot Sub: 00028 00025 00000000
Location: 97 TOM'S POND LANE
Owner: T&J GIBSON, LLC
Waterfront Value: $ 112,900
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 100
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00028 00039 00000000
Location: 63 DIMOND LANE
Owner: QUINN, STEPHEN & DAVID
Waterfront Value: $ 112,900
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 100
Notes: SAND@SHRE/WEEDS10'

Map Lot Sub: 00028 00049 00000000
Location: 89 DIMOND LANE
Owner: ORLANDO-GIBSON, JULIE-ANN TTEE
Waterfront Value: $ 112,900
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: TOM POND

Map Lot Sub: 00028 00020 00000000
Location: 89 TOM'S POND LANE
Owner: DZIOBA FAMILY TRUST
Waterfront Value: $ 115,100
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 110
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00007 00043 00000003
Location: 35 TOM'S POND LANE
Owner: CUTTING, MICHAEL & DAWNA
Waterfront Value: $ 117,900
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: TOM POND

Map Lot Sub: 00028 00003 00000000
Location: 41 TOM'S POND LANE
Owner: OWENS, DAVID J IRREVOCABLE TRU
Waterfront Value: $ 117,900
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 160
Notes: WEEDY

Map Lot Sub: 00026 00020 00000000
Location: 29 HARTSHORN LANE
Owner: GRIGGS, MICHAEL F.
Waterfront Value: $ 118,100
Water Body: PLEASANT POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 158
Notes: PLEASANT POND

Map Lot Sub: 00003 00019 00000001
Location: 66 HARTSHORN LANE
Owner: KESAVAN, PATTU 2007 REVOCABLE
Waterfront Value: $ 120,300
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 230
Notes: PLEASANT POND

Map Lot Sub: 00025 00029 00000000
Location: 90 PLEASANT POND ROAD
Owner: HEBERT, A DONALD & BETTY
Waterfront Value: $ 125,200
Water Body: PLEASANT POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 255
Notes: PLEASANT POND

Map Lot Sub: 00028 00009 00000001
Location: 61 TOM'S POND LANE
Owner: KIRKPATRICK LIVING TRUST
Waterfront Value: $ 126,200
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: SOME SANDY BEACH

Map Lot Sub: 00028 00006 00000000
Location: 53 TOM'S POND LANE
Owner: STUART, BRUCE O & MARY E LIVIN
Waterfront Value: $ 129,800
Water Body: TOMS POND
Access: NATURAL CLEARED
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 200
Notes: WEEDY

Map Lot Sub: 00028 00024 00000000
Location: 95 TOM'S POND LANE
Owner: FULCHINO, STEPHEN & FILOMENA
Waterfront Value: $ 135,900
Water Body: TOMS POND
Access: RETAINING WALL
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 60
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00025 00039 00000000
Location: 56 PLEASANT POND ROAD
Owner: PROULX, MONIQUE L
Waterfront Value: $ 136,700
Water Body: PLEASANT POND
Access: RETAINING WALL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 65
Notes: PLEASANT POND

Map Lot Sub: 00025 00036 00000000
Location: 60 PLEASANT POND ROAD
Owner: GREELEY, CARL L
Waterfront Value: $ 138,300
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 35
Notes: PLEASANT POND

Map Lot Sub: 00025 00038 00000000
Location: 58 PLEASANT POND ROAD
Owner: VALLIERE, THOMAS R PARRISH
Waterfront Value: $ 146,700
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 110 **Frontage Feet:** 30
Notes: PLEASANT POND/+RET

Map Lot Sub: 00025 00040 00000000
Location: 52 PLEASANT POND ROAD
Owner: FOLSOM, SUZANNE
Waterfront Value: $ 147,000
Water Body: PLEASANT POND
Access: RETAINING WALL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00026 00025 00000000
Location: 30 PLEASANT POND ROAD
Owner: SHUMSKY, STEVEN
Waterfront Value: $ 151,400
Water Body: PLEASANT POND
Access: RETAINING WALL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 115
Notes: PLEASANT POND

Map Lot Sub: 00025 00033 00000000
Location: 72 PLEASANT POND ROAD
Owner: ANNIS, ROY R.
Waterfront Value: $ 158,300
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: PLEASANT POND

Map Lot Sub: 00025 00031 00000000
Location: 76 PLEASANT POND ROAD
Owner: HEALY FAMILY REVOC TRUST
Waterfront Value: $ 159,900
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: PLEASANT POND

Map Lot Sub: 00027 00010 00000000
Location: 29 DIMOND LANE
Owner: FARRAHER, MICHELLE P TTEE
Waterfront Value: $ 164,000
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 36
Notes: TOM POND

Map Lot Sub: 00025 00041 00000000
Location: 50 PLEASANT POND ROAD
Owner: BONENFANT, MANCHESTER CONSTA
Waterfront Value: $ 164,800
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 150
Notes: PART WEEDY

Map Lot Sub: 00026 00014 00000000
Location: 61 HARTSHORN LANE
Owner: BCB REAL ESTATE HOLDINGS, LLC
Waterfront Value: $ 166,600
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00026 00015 00000000
Location: 65 HARTSHORN LANE
Owner: BCB REAL ESTATE HOLDINGS, LLC
Waterfront Value: $ 166,600
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00026 00017 00000000
Location: 35 HARTSHORN LANE
Owner: GROCE, HAZEL
Waterfront Value: $ 166,600
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00026 00022 00000000
Location: 13&19 HARTSHORN LANE
Owner: GIVEN, THOMAS J.
Waterfront Value: $ 166,600
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00025 00034 00000000
Location: 68 PLEASANT POND ROAD
Owner: COLLINS, KEVIN
Waterfront Value: $ 171,600
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 113
Notes: PLEASANT POND

Map Lot Sub: 00026 00021 00000000
Location: 21 HARTSHORN LANE
Owner: PLEASANT POND PROPERTIES LLC
Waterfront Value: $ 175,000
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 100
Notes: PLEASANT POND

Map Lot Sub: 00027 00002 00000000
Location: 17 PINE LANE
Owner: COLLINS, DIANA J. REVOCABLE TR
Waterfront Value: $ 176,300
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 90 **Frontage Feet:** 50
Notes: FLOODPLAIN

Map Lot Sub: 00027 00003 00000000
Location: 18 PINE LANE
Owner: SWEENEY, JOHN M
Waterfront Value: $ 176,900
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 85 **Frontage Feet:** 80
Notes: SOME WEEDS/FLOODPL

Map Lot Sub: 00028 00008 00000000
Location: 57 TOM'S POND LANE
Owner: ASHTON, ANDREW
Waterfront Value: $ 177,600
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 90 **Frontage Feet:** 100
Notes: WEEDY

Map Lot Sub: 00028 00027 00000000
Location: 103 TOM'S POND LANE
Owner: DESAUTEL, MAJELLA TTEE
Waterfront Value: $ 181,100
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: ROLLING
Condition: 90 **Frontage Feet:** 140
Notes: TOM POND/FLOODPLAI

Map Lot Sub: 00025 00037 00000000
Location: 62 PLEASANT POND ROAD
Owner: VASSILLION, DEBRA F
Waterfront Value: $ 184,900
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 160
Notes: PLEASANT POND

Map Lot Sub: 00028 00009 00000000
Location: 65 TOM'S POND LANE
Owner: DEREGO FAMILY REVOC LIVING TRU
Waterfront Value: $ 187,600
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes:

Map Lot Sub: 00028 00044 00000000
Location: 75 DIMOND LANE
Owner: STOCK, MARK W TTEE
Waterfront Value: $ 197,500
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 1,012
Notes: TOM POND

Map Lot Sub: 00028 00047 00000000
Location: 81 DIMOND LANE
Owner: O'NEIL, DOREEN KATHARINA
Waterfront Value: $ 197,500
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: SANDY

Map Lot Sub: 00027 00005 00000000
Location: 14 HICKS ROAD
Owner: TARANTO, AMY E
Waterfront Value: $ 197,600
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 95 **Frontage Feet:** 80
Notes: SOME WEEDS

Map Lot Sub: 00027 00002 00000001
Location: 637 ROUTE 103 EAST
Owner: SILVA, EUGENIO
Waterfront Value: $ 197,900
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 100 **Frontage Feet:** 57
Notes:

Map Lot Sub: 00028 00042 00000000
Location: 71 DIMOND LANE
Owner: STOCK, MARK W TTEE
Waterfront Value: $ 201,500
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 109
Notes: TOM POND

Map Lot Sub: 00003 00029 00000000
Location: 93 DIMOND LANE
Owner: XENAKIS, ANDREW MARK
Waterfront Value: $ 206,300
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 1,000
Notes: TOM POND

Map Lot Sub: 00028 00034 00000000
Location: 45 DIMOND LANE
Owner: TOM POND ASSOC.
Waterfront Value: $ 206,300 CU
Water Body: TOMS POND
Access: NATURAL
Location: MAIN BODY
Topography: MILD
Condition: 100 **Frontage Feet:** 920
Notes:

Map Lot Sub: 00027 00008 00000000
Location: 10 HICKS ROAD
Owner: TARANTO, AMY E
Waterfront Value: $ 210,900
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY WITH VU
Topography: MILD
Condition: 100 **Frontage Feet:** 86
Notes: NICE BEACH

Map Lot Sub: 00026 00023 00000001
Location: 10 PLEASANT POND ROAD
Owner: MARTIN, PAUL
Waterfront Value: $ 213,500
Water Body: PLEASANT POND
Access: BEACH
Location: MAIN BODY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 237
Notes: PLEASANT POND

Map Lot Sub: 00026 00004 00000000
Location: 629 ROUTE 103 EAST
Owner: BEAN, JOHN & NANCY TRUST
Waterfront Value: $ 276,000
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 325
Notes: TOM POND

Map Lot Sub: 00028 00034 00000000
Location: 45 DIMOND LANE
Owner: TOM POND ASSOC.
Waterfront Value: $ 296,500
Water Body: TOMS POND
Access: BEACH
Location: MAIN BODY
Topography: LEVEL
Condition: 150 **Frontage Feet:** 75
Notes: use

B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review *Section 7*, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in *Section 1. D*. Here experience and common sense play a large part in this process.

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

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 127 out of 1,970 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.

Warner View Report

Sorted By View Value

Map Lot Sub: 00014 00028 00000001
Location: 1 LATTING LANE
Owner: REGO, ROBERT & MICHELLE JOINT
View Value: $ 2,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00034 00010 00000000
Location: 127 WEST MAIN STREET
Owner: DOCKHAM, GREGORY E
View Value: $ 2,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00008 00011 00000000
Location: 300 COLLINS ROAD
Owner: LAFRANCE, ROBERT
View Value: $ 3,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 75
Notes: OBST/oc

Map Lot Sub: 00014 00029 00001-15
Location: 36 PATTEE ROAD
Owner: FULLUM, KRISTA N
View Value: $ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00012 00017 000002-2
Location: 149 MELVIN ROAD
Owner: BRADY, TERRENCE J
View Value: $ 4,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00014 00029 00001-16
Location: 18 PATTEE ROAD
Owner: INGOLD, BRET
View Value: $ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: SEAS OBS

Map Lot Sub: 00009 00038 00000000
Location: 246 CUNNINGHAM POND ROAD
Owner: EGAN, CHRISTOPHER R.
View Value: $ 5,000
Subject: LAKES/PONDS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00012 00003 00000000
Location: 40 BIBLE HILL LANE
Owner: HINNENDAEL, JAY F & JOANNE M
View Value: $ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 50
Notes: OBST/SEAS

Map Lot Sub: 00014 00029 00000000
Location: 228 KEARSARGE MTN ROAD
Owner: ELLIOTT, B C SEEBART LIVING TR
View Value: $ 5,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00014 00039 00000000
Location: 291 KEARSARGE MTN ROAD
Owner: HUBLEY, HELEEN M
View Value: $ 5,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00015 00027 00000001
Location: 83 BURNT HILL ROAD
Owner: VINCENT, MARTIN
View Value: $ 5,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: OBST

Map Lot Sub: 00025 00003 00000000
Location: 45 PLEASANT POND ROAD
Owner: LITTLE, MICHAEL G
View Value: $ 5,000
Subject: LAKES/PONDS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00025 00004 00000000
Location: 47 PLEASANT POND ROAD
Owner: MEANEY, EILEEN P.
View Value: $ 5,000
Subject: LAKES/PONDS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	02/03/25	3881/227	Q I	$245,000
Current Assessment:				$258,700

Map Lot Sub: 00034 00005 00000000
Location: 99 WEST MAIN STREET
Owner: BROWN, VALERIE J & MICHAEL K
View Value: $ 5,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00014 00039 00000001
Location: 301 KEARSARGE MTN ROAD
Owner: NOLAN, KIM M
View Value: $ 7,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: SEAS OBST

Map Lot Sub: 00009 00011 00000000
Location: 89 MINK HILL LANE
Owner: SMITH, PETER & DENISE
View Value: $ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00009 00015 00000000
Location: 208 NORTH VILLAGE ROAD
Owner: LAFERRIERE FAMILY 2024 TRUST
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00010 00019 00000001
Location: 58 WALDRON HILL ROAD
Owner: DRAGON, MICHAEL & LIBERTE
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00010 00019 00000002
Location: 46 WALDRON HILL ROAD
Owner: INMAN, DENNIS & KATHERINE
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00010 00096 00000000
Location: 215 EAST MAIN STREET
Owner: MARTIN FAMILY REVOC TRUST
View Value: $ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00013 00018 00000002
Location: 120 WILLABY COLBY LANE
Owner: HANSON, WILLIAM A
View Value: $ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00014 00037 00000000
Location: 281 KEARSARGE MTN ROAD
Owner: PAYSON, PAMELA M. TTEE
View Value: $ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00015 00023 00000000
Location: 34 BURNT HILL ROAD
Owner: CORBAN FAMILY REVOCABLE TRUST
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: SEAS OBS, OC

Map Lot Sub: 00016 00063 00000000
Location: 53 BAGLEY HILL ROAD
Owner: RUSSO, ANTHONY
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: OC/SOME OBST

Map Lot Sub: 00034 00009 00000000
Location: 125 WEST MAIN STREET
Owner: ALLEN, STEPHEN T
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: STEEP DROP TO RVR

Map Lot Sub: ON-08 00006 00026BAL
Location: 26 BALTIC LANE
Owner: OUELLETTE, LINDSEY & ERIC
View Value: $ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: ON-08 00006 00105LAT
Location: 105 LATVIA LANE
Owner: AMOLINS, ANNELE
View Value: $ 8,000
Subject: HILLS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00010 00102 00000000
Location: 60 OLD DENNY HILL ROAD
Owner: HILL, FRED O 2007 REVOCABLE TR
View Value: $ 9,000
Subject: HILLS
Width: PANORAMIC
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00010 00030 000002-3
Location: WALDRON HILL ROAD
Owner: CROZER, GEORGE K V
View Value: $ 10,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 25
Notes: POT

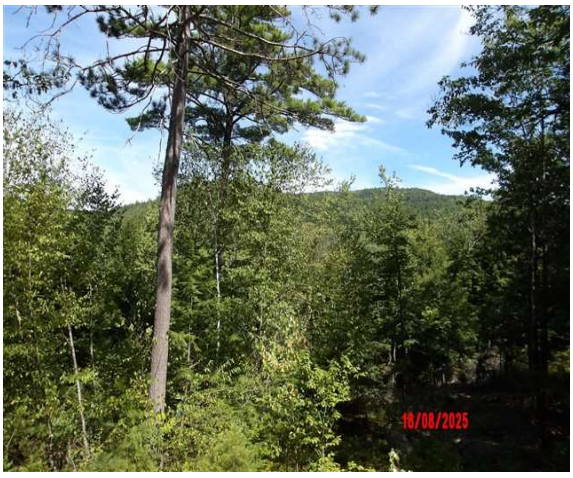
Map Lot Sub: 00010 00030 000002-5
Location: WALDRON HILL ROAD
Owner: GALIPEAU, BRIAN
View Value: $ 10,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 25
Notes: pot

	Date	Book/Page	Type	Price
Most Recent Sale:	06/03/25	3891/2077	Q V	$118,534
Current Assessment:				$119,200

Map Lot Sub: 00010 00030 00000001
Location: 195 WALDRON HILL ROAD
Owner: GUGLIOTTI, JAN
View Value: $ 11,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00013 00003 00000003
Location: 78 BEAN ROAD
Owner: CROWDES, JONATHAN R
View Value: $ 11,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00034 00007 00000000
Location: 109 WEST MAIN STREET
Owner: DREYER, TIMOTHY
View Value: $ 11,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: ON-08 00006 00093LAT
Location: 93 LATVIA LANE
Owner: MONEYPENNY, MIKE
View Value: $ 11,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00009 00035 00000000
Location: 125 CUNNINGHAM POND ROAD
Owner: FROST, CHRISTINE ANNE
View Value: $ 12,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00013 00003 00000000
Location: 68 BEAN ROAD
Owner: VENTOLA, KIMBERLY
View Value: $ 12,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00098 00000000
Location: 125 OLD DENNY HILL ROAD
Owner: MINTON REVOCABLE TRUST OF 2000
View Value: $ 14,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00020 00005 000001-8
Location: 729 KEARSARGE MTN ROAD
Owner: STEED & MORRIS FAMILY TRUST
View Value: $ 14,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00013 00032 00000000
Location: 235 NEWMARKET ROAD
Owner: DOERR, KEVIN
View Value: $ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: SEAS/OBST OC

Map Lot Sub: 00014 00029 00001-17
Location: 18 HIGHLAWN ROAD
Owner: MT KEARSARGE INDIAN MUSEUM-18
View Value: $ 15,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: ON-08 00006 00020BAL
Location: 20 BALTIC LANE
Owner: KUSINS, VALTERS
View Value: $ 15,000
Subject: HILLS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: ON-08 00006 00138LAT
Location: 138 LATVIA LANE
Owner: BERZINS, ADONIS
View Value: $ 15,000
Subject: HILLS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00009 00044 00000000
Location: GOULD ROAD
Owner: ROSE CHARLES J & JOYCE
View Value: $ 16,000 CU
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 25
Notes: POT/GROWN IN

Map Lot Sub: 00014 00033 00000000
Location: 252 KEARSARGE MTN ROAD
Owner: SMITH, RUSSELL L
View Value: $ 17,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: OBSTR/SEAS

Map Lot Sub: ON-08 00006 00113LAT
Location: 113 LATVIA LANE
Owner: JANSONS, ANDRIS
View Value: $ 17,000
Subject: HILLS
Width: WIDE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00016 00045 00000000
Location: 97 MELVIN ROAD
Owner: HEMINGWAY, SUSAN L. REVOC TRST
View Value: $ 19,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00016 00015 00000000
Location: 87 WEST ROBY DISTRCT RD
Owner: ALLARD, DONALD E
View Value: $ 20,000
Subject: RIVER/HILLS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 80
Notes: OBST

Map Lot Sub: 00016 00019 00000000
Location: 61 WEST ROBY DISTRCT RD
Owner: ROY, CHRISTOPHER M
View Value: $ 20,000
Subject: RIVER/HILLS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 80
Notes: OBST

Map Lot Sub: 00016 00020 00000001
Location: 53 WEST ROBY DISTRCT RD
Owner: PORTER, SETH M.
View Value: $ 20,000
Subject: RIVER/HILLS
Width: AVERAGE
Depth: FULL
Distance: CLOSE/NEAR
Condition: 80
Notes: OBST

Map Lot Sub: 00001 00011 00000000
Location: 112 HOYT LANE
Owner: PSICHOS, BRETT J
View Value: $ 21,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 50
Notes: ACC

Map Lot Sub: 00013 00003 00000005
Location: 82 BEAN ROAD
Owner: MOCK, REBECCA L
View Value: $ 21,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00020 00005 000003-1
Location: 693 KEARSARGE MTN ROAD
Owner: ANDERSON LIVING TRUST
View Value: $ 21,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: OC

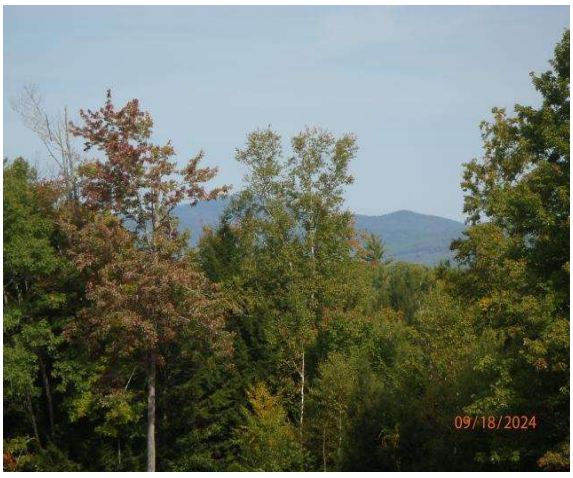
Map Lot Sub: 00020 00020 00000000
Location: 975 KEARSARGE MTN ROAD
Owner: HOWARD, ANDREW F
View Value: $ 21,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: oc/obst

Map Lot Sub: 00003 00017 00000003
Location: 21 IRON KETTLE ROAD
Owner: BETZ, CHARLES J REVOC TRST 201
View Value: $ 23,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: OBST/OC

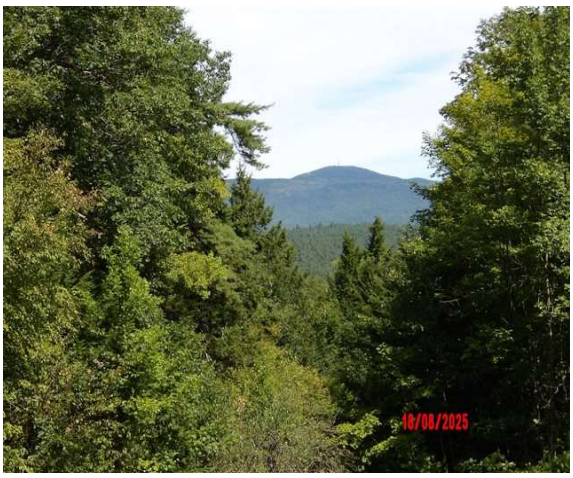
Map Lot Sub: 00011 00014 00000001
Location: SCHOODAC ROAD
Owner: INMAN, BENJAMIN H
View Value: $ 23,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00009 00030 00000000
Location: 203 GOULD ROAD
Owner: MANGELINKX, HEATHER RE TRUST
View Value: $ 28,000
Subject: HILLS AND MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00006 00057 00000001
Location: 118 ROUTE 103 EAST
Owner: HOLMES, HOLLY
View Value: $ 29,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00009 00001 00000000
Location: 4 BEAN ROAD
Owner: DONALDSON, JAMES & PATRICIA RE
View Value: $ 29,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00013 00038 00000000
Location: 29 LADD LANE
Owner: TWIN BROOKS PROPERTIES LLC
View Value: $ 29,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00034 00000002
Location: 109 BROWN ROAD
Owner: SMITH, ROBERT W
View Value: $ 29,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00019 00002 00000002
Location: 107 OLD PUMPKIN HILL RD
Owner: KARRICK JR, DAVID B
View Value: $ 29,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00025 00000001
Location: 162 WALDRON HILL ROAD
Owner: BRUNETTI SR, RONALD J
View Value: $ 31,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: EXTREME
Condition: 80
Notes: SEAS/OBST

Map Lot Sub: 00012 00058 00000000
Location: COLLINS ROAD
Owner: BASSI, J C REVOC TRST 2005
View Value: $ 31,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 50
Notes: LTD DUE ACC

Map Lot Sub: 00007 00040 00000002
Location: 124 IRON KETTLE ROAD
Owner: TOOMEY, SEAN P. & KATHRYN G.
View Value: $ 33,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: PART OBST/OC

	Date	Book/Page	Type	Price
Most Recent Sale:	09/15/23	3837/1235	Q I	$0
Current Assessment:				$641,600

Map Lot Sub: 00020 00005 000001-6
Location: 757 KEARSARGE MTN ROAD
Owner: CUDNEY FAMILY REV TRUST 2022
View Value: $ 33,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: oc/seas

Map Lot Sub: 00010 00022 00000000
Location: 49 FLANDERS ROAD
Owner: WEBBER, MICHAEL J
View Value: $ 39,000
Subject: HILLS AND MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00012 00049 00000001
Location: 93 COLLINS ROAD
Owner: JOHNSON, KAREN LEE
View Value: $ 39,000
Subject: HILLS AND MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:

Map Lot Sub: 00020 00005 000001-7
Location: 731 KEARSARGE MTN ROAD
Owner: WHALEN, JOHN M
View Value: $ 39,000
Subject: HILLS AND MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00006 00000000
Location: 84 NORTH VILLAGE ROAD
Owner: FISHER, RICHARD H
View Value: $ 41,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00058 00000000
Location: 207 KELLY HILL ROAD
Owner: KETCHAM, JAMES SCOTT
View Value: $ 41,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00019 00002 00000003
Location: OLD PUMPKIN HILL RD
Owner: KARRICK JR, DAVID B
View Value: $ 41,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: EST

Map Lot Sub: 00019 00002 00000004
Location: OLD PUMPKIN HILL RD
Owner: KARRICK JR, DAVID B
View Value: $ 41,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: EST

Map Lot Sub: 00020 00006 00000006
Location: 808 KEARSARGE MTN ROAD
Owner: WULFMAN, MARY ELIZABETH LOGA
View Value: $ 41,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	06/05/25		Q I	$702,534
Current Assessment:				$682,900

Map Lot Sub: 00003 00004 00000001
Location: 100 IRON KETTLE ROAD
Owner: BROWN, MICHAEL W. TTEE
View Value: $ 43,000
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00008 00021 00000000
Location: 300 HORNE STREET
Owner: BRAYSHAW, VIRGINIA J
View Value: $ 43,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00009 00029 00000000
Location: GOULD ROAD
Owner: ALLEN, BEVERLY C RE TRUST
View Value: $ 43,000
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00017 00000000
Location: 12 WALDRON HILL ROAD
Owner: JEWELL, CHRISTOPHER J & TARYN
View Value: $ 43,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00006 00052 00000000
Location: 186 IRON KETTLE ROAD
Owner: HOCHMAN, IRA
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	08/01/25	3897/2914	Q I	$755,000
Current Assessment:				$738,200

Map Lot Sub: 00012 00048 00000000
Location: 77 COLLINS ROAD
Owner: CARLE, DAVID & PAMELA REVOCABL
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00015 00000001
Location: 60 OLD PUMPKIN HILL RD
Owner: ROTH, SUSAN L.
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

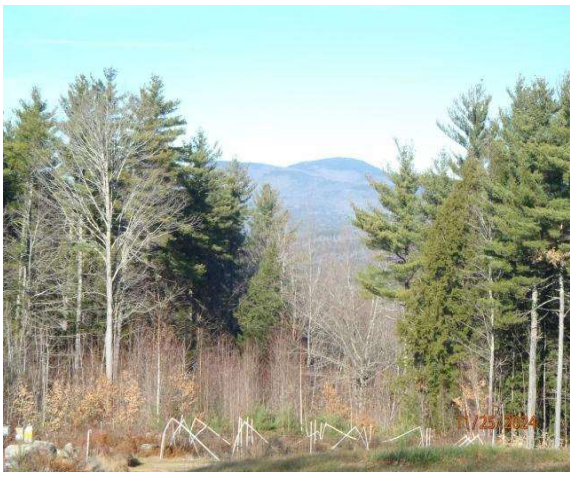
Map Lot Sub: 00018 00022 00000001
Location: 361 KEARSARGE MTN ROAD
Owner: MINSINGER, WILLIAM EDWARD
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00019 00008 00000000
Location: 199 OLD PUMPKIN HILL RD
Owner: PELLETTIERI, GEORGE & JUDITH
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: OC

Map Lot Sub: 00019 00013 00000000
Location: 90 DUCK POND LANE
Owner: JOSEFIAK FAMILY 2017 TRUST
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00020 00006 000007-1
Location: 812 KEARSARGE MTN ROAD
Owner: CONNOLLY, MICHAEL S. TTEE
View Value: $ 45,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00029 00000000
Location: 178 BURNT HILL ROAD
Owner: CARLSON, NORMAN E REVOC TRST O
View Value: $ 52,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00010 00022 00000001
Location: 140 WALDRON HILL ROAD
Owner: PARADIE FAM REV TRUST OF 2021
View Value: $ 59,000
Subject: HILLS AND MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00026 00000002
Location: 178 WALDRON HILL ROAD
Owner: FERNANDES, MARIO PENNA
View Value: $ 61,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 100
Notes:

Map Lot Sub: 00010 00030 000002-6
Location: 153 WALDRON HILL ROAD
Owner: GALIPEAU, BRIAN
View Value: $ 61,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 100
Notes: MULTI-DIRECTION

Map Lot Sub: 00015 00031 00000000
Location: 181 BURNT HILL ROAD
Owner: COMMERFORD, HEIDI S. TTEE
View Value: $ 61,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 100
Notes:

Map Lot Sub: 00019 00001 00000003
Location: OLD PUMPKIN HILL RD
Owner: BATES, GINNY H REVOCABLE TRUST
View Value: $ 61,000 CU
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 100
Notes:

Map Lot Sub: 00008 00025 00000000
Location: 295 HORNE STREET
Owner: MACDERMOTT, JOSEPH A
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	01/26/24	3847/2903	Q I	$750,000
Current Assessment:				$840,800

Map Lot Sub: 00010 00024 00000001
Location: 126 WALDRON HILL ROAD
Owner: WILSON, SARAH
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00012 00017 00000003
Location: 594 NEWMARKET ROAD
Owner: DONNENFELD, NEIL D
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00013 00008 00000001
Location: 245 BEAN ROAD
Owner: THOMPSON BILLIE J
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00013 00029 00000002
Location: 175 NEWMARKET ROAD
Owner: HERRINGTON, JOEL P
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00016 00079 00000000
Location: 147 COTTAGE LANE
Owner: LOMBARDI, FRANK
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00019 00002 00000001
Location: 97 OLD PUMPKIN HILL RD
Owner: PODOLSKI, WILLIAM V & SUZANNE
View Value: $ 62,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00020 00005 000001-3
Location: KEARSARGE MTN ROAD
Owner: HOLMY, CAROLYN E.
View Value: $ 62,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MULTI-TIER

	Date	Book/Page	Type	Price
Most Recent Sale:	10/22/24	3871/2105	Q V	$200,000
Current Assessment:				$215,500

Map Lot Sub: 00009 00030 00000001
Location: 195 GOULD ROAD
Owner: ALLEN, BEVERLY C RE TRUST
View Value: $ 65,000
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00020 00005 00000003
Location: 659 KEARSARGE MTN ROAD
Owner: DEAN FAMILY TRUST OF 2018
View Value: $ 65,000
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00009 00043 00000000
Location: 54 COLBY LANE
Owner: MEEUWSEN, KENDALL
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00012 00020 00000000
Location: 454 NEWMARKET ROAD
Owner: SHERMAN, JAMES F
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00027 00000000
Location: 145 BURNT HILL ROAD
Owner: WARNER ROAD HOLDINGS, LLC
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00028 00000000
Location: BURNT HILL ROAD
Owner: BROWN, STEPHEN K
View Value: $ 68,000 CU
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00030 00000000
Location: BURNT HILL ROAD
Owner: CARLSON, NORMAN E REVOC TRST O
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00031 00000001
Location: BURNT HILL ROAD
Owner: WARNER ROAD HOLDINGS, LLC
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00018 00022 00000000
Location: 381 KEARSARGE MTN ROAD
Owner: EDELMANN, GEORG E
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MULTI DIRECTIONAL

Map Lot Sub: 00019 00001 00000000
Location: 68 OLD PUMPKIN HILL RD
Owner: BATES, GINNY H REVOCABLE TRUST
View Value: $ 68,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00007 00067 00000000
Location: 221 CLOUGH SANBORN HILL
Owner: HOWE, ANN LAWLESS REVOC TRUST
View Value: $ 77,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00015 00028 00000002
Location: BURNT HILL ROAD
Owner: BURNT HILL HOLDINGS LLC
View Value: $ 77,000 CU
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00010 00030 00000000
Location: 193 WALDRON HILL ROAD
Owner: CONNOR, STANLEY DWIGHT
View Value: $ 83,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes:

Map Lot Sub: 00015 00011 00000001
Location: 53 OLD PUMPKIN HILL RD
Owner: ROSS, ADAM
View Value: $ 87,000
Subject: HILLS AND MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	06/11/25	3892/1465	Q I	$1,168,000
Current Assessment:				$1,116,900

Map Lot Sub: 00010 00026 00000001
Location: 190 WALDRON HILL ROAD
Owner: HEDRICK, RICHARD W
View Value: $ 91,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes:

Map Lot Sub: 00015 00013 00000000
Location: OLD PUMPKIN HILL RD
Owner: MOCK, ALLISON P REVOCABLE TRUS
View Value: $ 91,000 CU
Subject: MOUNTAINS
Width: WIDE
Depth: FULL
Distance: DISTANT
Condition: 100
Notes: 5 TIERS

Map Lot Sub: 00011 00003 000001-1
Location: 227 BURNT HILL ROAD
Owner: BROWN, STEPHEN K
View Value: $ 103,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes: OBST ACROSS RD

Map Lot Sub: 00015 00028 00000001
Location: 114 BURNT HILL ROAD
Owner: BURNT HILL HOLDINGS LLC
View Value: $ 103,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes: KEARSARGE

Map Lot Sub: 00019 00001 00000002
Location: OLD PUMPKIN HILL RD
Owner: BATES, GINNY H REVOCABLE TRUST
View Value: $ 103,000 CU
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes: MULTI TIER

Map Lot Sub: 00024 00001 00000000
Location: KEARSARGE MTN ROAD
Owner: STATE OF NEW HAMPSHIRE
View Value: $ 121,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL
Distance: EXTREME
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 & 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.

B5 -- AVG-50 (00001 00011 00000000)

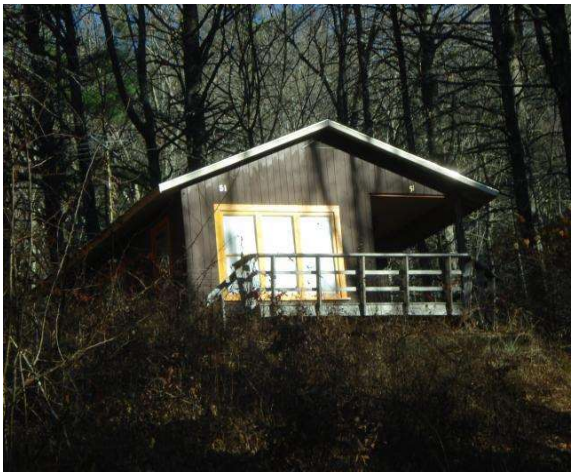
B5 -- AVG-50 (00004 00018 00000000)

B5 -- AVG-50 (00022 00002 00000000)

B5 -- AVG-50 (00028 00036 00000000)

B5 -- AVG-50 (ON-08 00006 00051LAT)

B5 -- AVG-50 (ON-08 00006 00085LAT)



B4 -- AVG-40 (ON-08 00006 00051RIG)

B4 -- AVG-40 (ON-03 00024 000050CC)

B4 -- AVG-40 (00015 00049 00000000)

B4 -- AVG-40 (00005 00007 00000000)

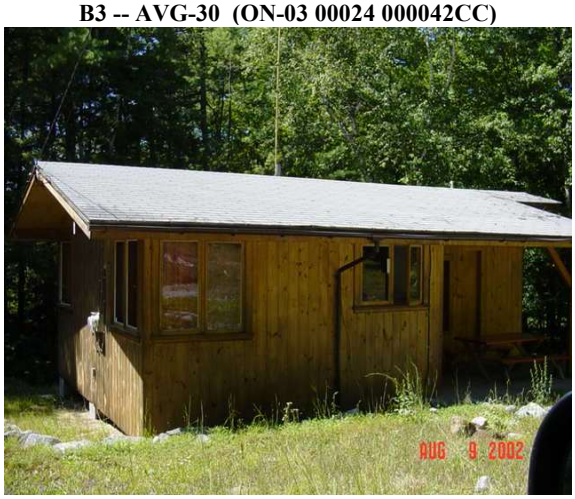
B4 -- AVG-40 (00005 00010 00000000)

B3 -- AVG-30 (00017 00011 00000000)

B3 -- AVG-30 (00028 00025 00000000)

B3 -- AVG-30 (ON-03 00024 000042CC)

B3 -- AVG-30 (ON-08 00006 00076LAT)



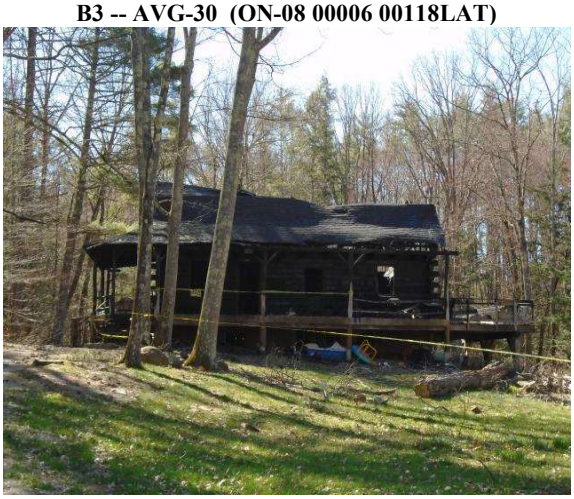
B3 -- AVG-30 (ON-08 00006 00011LIG)

B3 -- AVG-30 (ON-08 00006 00014REI)

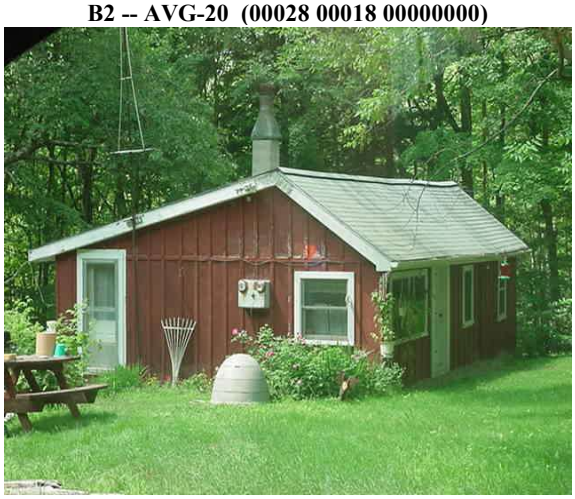
B3 -- AVG-30 (ON-08 00006 00020BAL)

B3 -- AVG-30 (ON-08 00006 00118LAT)

B2 -- AVG-20 (00028 00018 00000000)



B2 -- AVG-20 (00025 00012 00000000)



B2 -- AVG-20 (00006 00046 00000000)

B2 -- AVG-20 (00006 00057 00000001)

B2 -- AVG-20 (00009 00013 00000000)

B1 -- AVG-10 (00025 00026 00000000)

B1 -- AVG-10 (00026 00015 00000000)

B1 -- AVG-10 (00026 00016 00000000)

B1 -- AVG-10 (00018 00030 00000000)

B1 -- AVG-10 (00025 00005 00000000)

B1 -- AVG-10 (ON-03 00024 00005PLE)

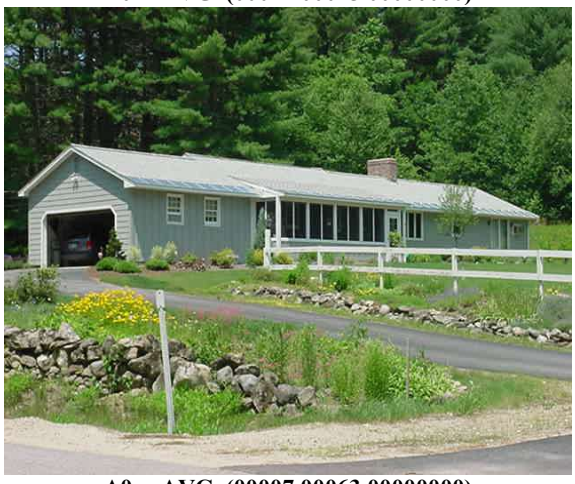
A0 -- AVG (ON-03 00024 00014PLE)

A0 -- AVG (00010 00097 00000003)

A0 -- AVG (00011 00054 00000000)

A0 -- AVG (00012 00025 00000000)

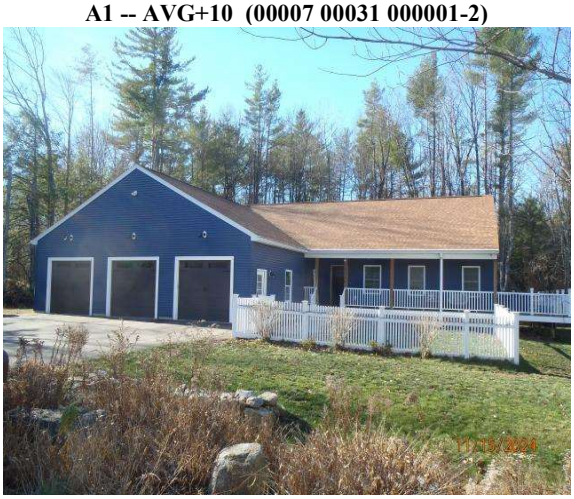
A0 -- AVG (00003 00029 00000000)



A0 -- AVG (00007 00063 00000000)

A1 -- AVG+10 (00007 00031 000001-2)

A1 -- AVG+10 (00007 00040 00000001)

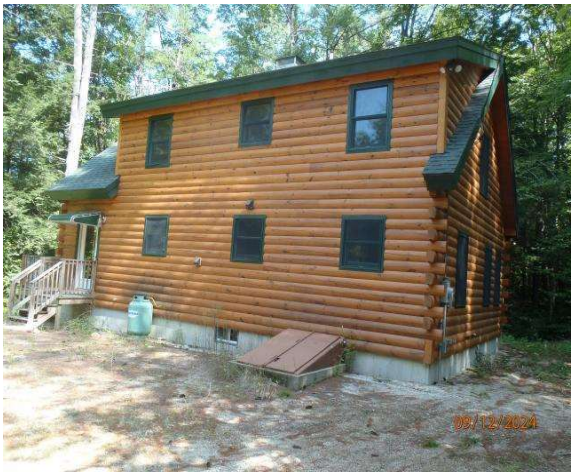


A1 -- AVG+10 (00010 00017 00000000)

A1 -- AVG+10 (00010 00018 00000004)

A1 -- AVG+10 (00010 00019 00000004)

A1 -- AVG+10 (00012 00042 00000001)



A1 -- AVG+10 (00013 00030 00000001)

A1 -- AVG+10 (00012 00020 00000001)

A1 -- AVG+10 (00010 00097 00000000)

A1 -- AVG+10 (00027 00011 00000002)

A1 -- AVG+10 (00014 00021 00000000)

A2 -- AVG+20 (00016 00007 00000000)

A2 -- AVG+20 (00017 00004 00000006)

A2 -- AVG+20 (00017 00027 00000000)

A2 -- AVG+20 (00030 00034 00000000)

A2 -- AVG+20 (00020 00005 000003-1)

A2 -- AVG+20 (00010 00089 00000001)

A2 -- AVG+20 (00009 00015 00000000)

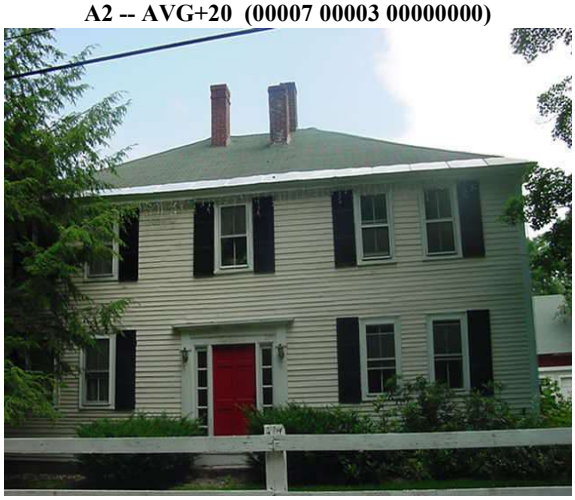
A2 -- AVG+20 (00014 00051 00000000)

A2 -- AVG+20 (00007 00058 00000002)

A2 -- AVG+20 (00003 00065 00000000)

A2 -- AVG+20 (00007 00003 00000000)

A3 -- AVG+30 (00003 00094 00000000)



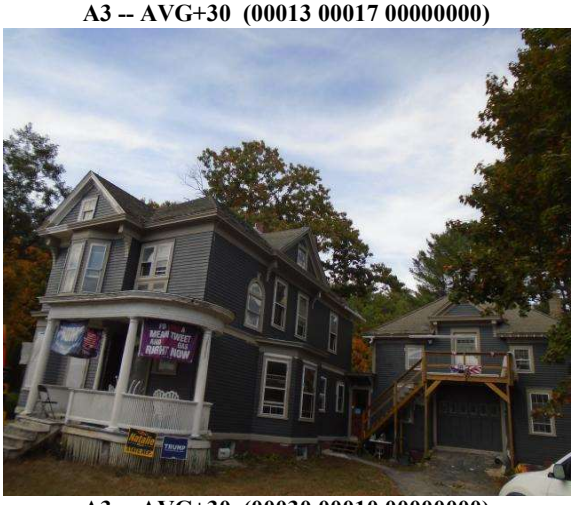
A3 -- AVG+30 (00010 00078 00000000)

A3 -- AVG+30 (00015 00027 0000003A)

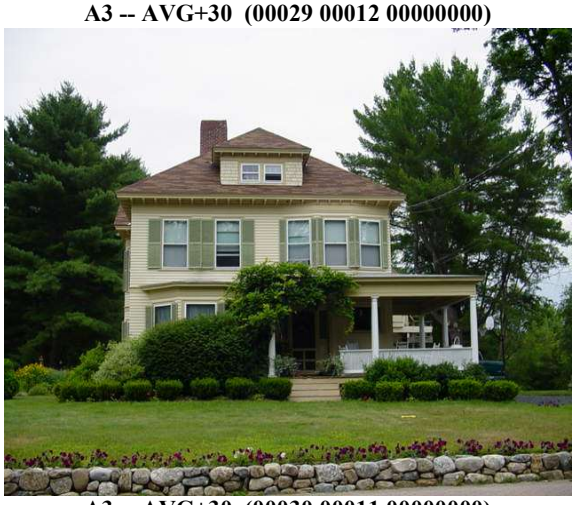
A3 -- AVG+30 (00014 00005 00000013)

A3 -- AVG+30 (00013 00017 00000000)

A3 -- AVG+30 (00029 00012 00000000)



A3 -- AVG+30 (00030 00010 00000000)



A3 -- AVG+30 (00030 00011 00000000)

A3 -- AVG+30 (00031 00011 00000000)

A3 -- AVG+30 (00017 00006 00000000)

A3 -- AVG+30 (00017 00008 00000000)

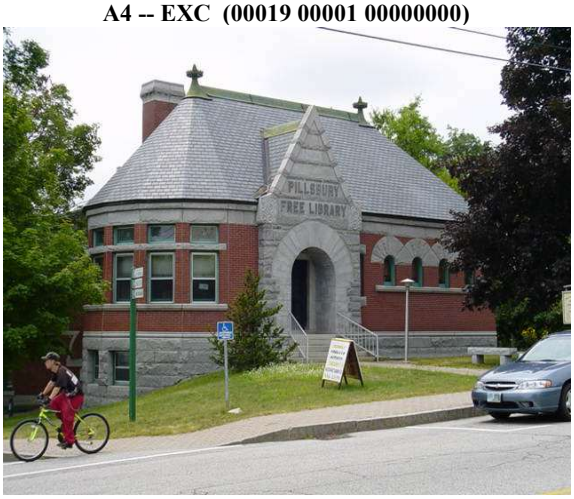
A3 -- AVG+30 (00016 00079 00000000)

A3 -- AVG+30 (00016 00005 00000000)

A4 -- EXC (00014 00040 00000000)

A4 -- EXC (00019 00001 00000000)

A4 -- EXC (00034 00015 00000000)



A4 -- EXC (00031 00001 00000000)

A4 -- EXC (00015 00028 00000001)

A4 -- EXC (00015 00032 00000000)

A4 -- EXC (00009 00042 00000000)

A4 -- EXC (00011 00003 00000006)

A4 -- EXC (00003 00066 00000000)

A4 -- EXC (00003 00034 00000000)

SECTION 11

PUBLIC UTILITY VALUATION BEING DONE BY ANOTHER

TOWN OF WARNER
Merrimack County
New Hampshire

A Neighborhood and Sales Map

2025 Revaluation

LEGEND

Sale ID # 1-41

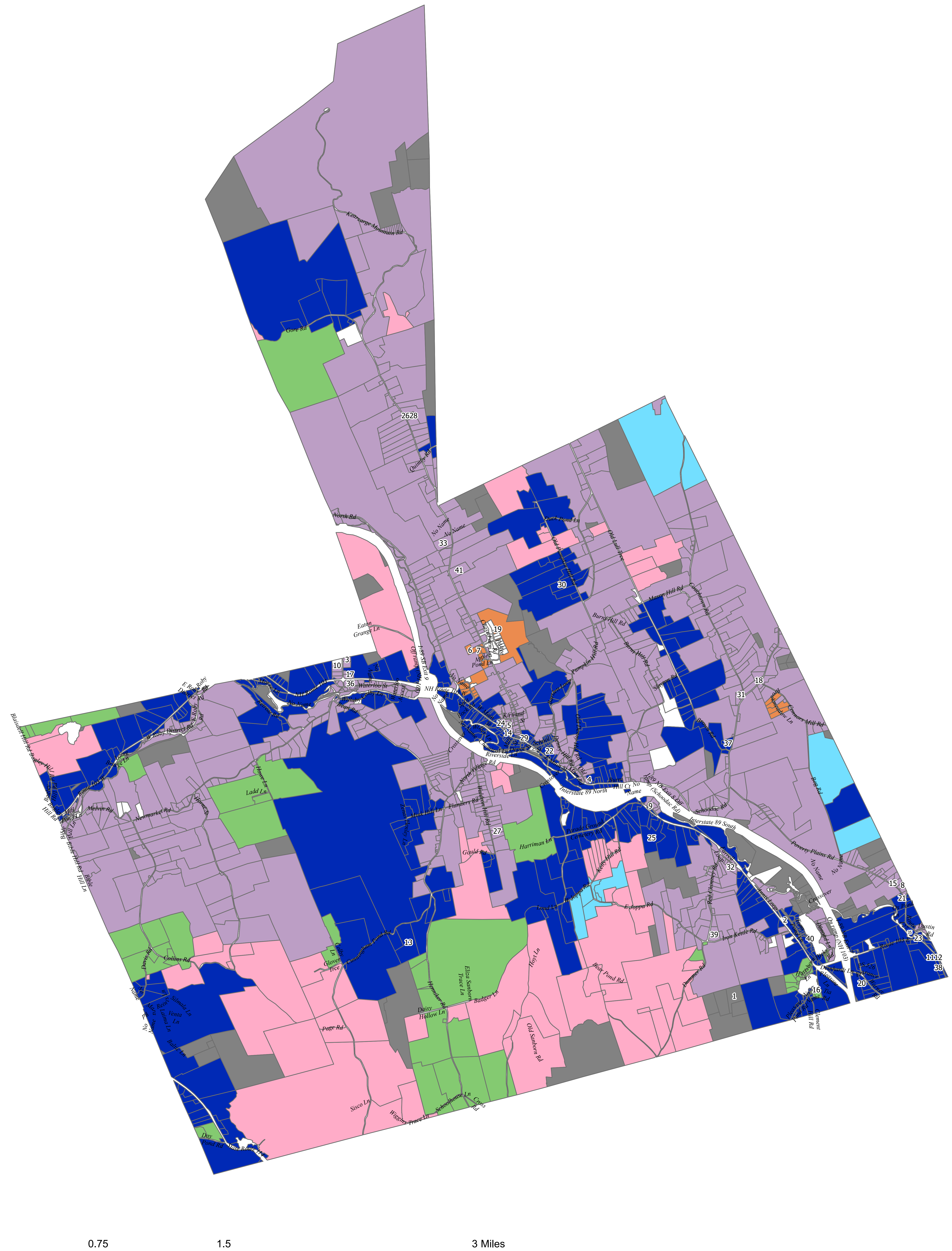
Neighborhoods

- AVERAGE
- AVERAGE+10
- AVERAGE+20
- AVERAGE-10
- AVERAGE-20
- AVERAGE-30
- BACKLAND

N
W E
S

Avitar Associates of New England, Inc.

A Municipal Services Company



WARNER SALES 10/1/2024-8/5/2025

SALE ID #	PID	SALE DATE	BOOK	PAGE	QUAL	SALE PRICE	GRANTOR
1	0002000005000001-3	10/22/2024	3871	2105	Q	$ 200,000.00	SWEENEY, ALAINA
2	000030001500000001	10/23/2024	3867	507	Q	$ 475,000.00	SEU CREW HOME BUILDERS LLC
3	000170000300000002	10/23/2024	3868	1447	Q	$ 331,000.00	JONES, ADREA LEIGH
4	000290000800000000	10/23/2024	3866	2300	Q	$ 475,000.00	JOHNSTON, DAVID A
5	000310003700000000	10/29/2024	3872	1229	Q	$ 340,000.00	CAILLER, ARTHUR L
6	000140002800000006	10/31/2024	3872	2472	Q	$ 535,000.00	SIMARD, ANTHONY R
7	000140002800000005	12/6/2024	3876	1011	Q	$ 600,000.00	STEVENS LIVING TRUST
8	000030009500000004	12/16/2024	3877	264	Q	$ 499,933.00	KNIGHT BROTHERS DEVELOPMENT LLC
9	000100008000000000	12/17/2024	3877	727	Q	$ 435,000.00	LEFEBVRE FAMILY REALTY TRUST
10	000170000400000006	1/3/2025	3878	2160	Q	$ 613,333.00	IRON ARMS CORP
11	000030006800000001	1/21/2025	3879	2657	Q	$ 280,000.00	TORRES ORTIZ, EVA M.
12	000030006800000002	1/21/2025	3879	2782	Q	$ 266,000.00	SANDLIN, JONATHAN S
13	000090003400000000	1/22/2025	3879	2958	Q	$ 185,000.00	ROY, BRIAN
14	000310001700000000	1/22/2025	3879	2911	Q	$ 475,000.00	CHALOUX, DANIEL L
15	000030009500000003	1/31/2025	3880	2440	Q	$ 490,000.00	KNIGHT BROTHERS DEVELOPMENT LLC
16	000250000400000000	2/3/2025	3881	227	Q	$ 245,000.00	GREER, ROBERT W REVOC TRUST 2009
17	000370001300000000	2/19/2025	3882	822	Q	$ 550,000.00	PROULX FAMILY REVOCABLE TRUST
18	000110004600000000	2/20/2025	3882	1996	Q	$ 430,000.00	HOLT, CHARLES AND DEBORAH
19	0001400029000001-8	2/21/2025	3882	1382	Q	$ 425,000.00	TEITELBAUM, DANIEL & NANAKO
20	000030003900000003	3/13/2025	3883	2876	Q	$ 400,000.00	NICHOLSON HOLDINGS, LLC
21	000030009200000000	4/14/2025	3886	1773	Q	$ 315,000.00	ALLEN, C. RICHARD & MILDRED
22	000300003400000000	4/14/2025	3886	2074	Q	$ 625,000.00	JOHNSON, CHERYL
23	000030006500000000	5/8/2025	3889	0001	Q	$ 410,000.00	MOODY PROPERTY MANAGEMNET LLC
24	000320003800000000	5/12/2025	3889	775	Q	$ 422,000.00	KITTREDGE, CAROLINE FUREY
25	000100007400000000	5/15/2025	3889	1927	Q	$ 655,000.00	DUBREUIL, TAMMY A
26	000200000600000006	5/28/2025	3891	203	Q	$ 702,533.00	HOLT, MICHAEL A. TTEE
27	0001000030000002-5	6/3/2025	3891	2077	Q	$ 118,534.00	CROZER, GEORGE K V
28	000200000600000006	6/5/2025			Q	$ 702,534.00	HOLT, MICHAEL A. TTEE
29	000310005400000000	6/6/2025	3892	556	Q	$ 599,000.00	ONE EAST MAIN LLC
30	000150001100000001	6/11/2025	3892	1465	Q	$ 1,168,000.00	HEATON, JOHN F
31	000110003700000000	6/16/2025	3892	2701	Q	$ 529,000.00	SERVICE, WALTER C

32	000070002600000001	6/24/2025	3893	2073	Q	$	430,000.00	CHENARD, SIERRA M
33	000180003200000000	6/24/2025	3893	2059	Q	$	240,000.00	VANWAGNER, FLORENCE
34	000310001100000000	6/26/2025	3893	2903	Q	$	852,000.00	CHAMBERLAIN, DUSTIN & KRISTA
35	000030007900000000	6/30/2025	3894	1056	Q	$	401,000.00	WORMALD, JONNA M
36	000370001100000000	7/1/2025	3894	1997	Q	$	795,000.00	GONEAU, PATRICIA M FAMILY TRUST
37	000110003100000000	7/10/2025	3895	1517	Q	$	461,000.00	DORJETS, ALEXANDER & FLORINA
38	000030007000000000	7/25/2025	3897	205	Q	$	599,933.00	PATSFIELD, BRIAN & EILEEN
39	000060005200000000	8/1/2025	3897	2914	Q	$	755,000.00	MCCLURE, MARTHA
40	000280002100000000	8/1/2025			Q	$	284,900.00	BERTHEL, MAUREEN M
41	000180002500000000	8/4/2025	3898	135	Q	$	200,000.00	BELL, WALTER & LORRAINE