

Appendix 'F': List of Qualified and Unqualified Sale Codes

SALE VALIDITY CODES

These codes indicate why a sale was determined to be qualified (a representative arms-length sale) or unqualified (unrepresentative of market value).

What follows are the Sale Validity Codes and what each code represents:

Sales Validity Codes for Portsmouth NH

Sales Validity Codes			
Code	Description	Qualified	
▶ 00	Verif by Deed or Assurance	Q	
01	Verif by Buyer	Q	
02	Verif by Seller	Q	
03	Verif by Agent	Q	
04	Verif by Other Source	Q	
11	Property Sold Not Separately Assessed	U	
12	Subdivided Post Assessment/Pre Sale	U	
13	Improvements +/- (post sale/pre assess)	U	
14	Improvements +/- (post assessment/pre)	U	
15	Improvements +/- incomplete at assess	U	
16	L/O Assessment - L/B Sale	U	
17	L/B Assessment - L/O Sale	U	
18	Multiple Parcel Same Town Per Deed	U	
19	Non-Price Same Town MPC	U	
20	Multi Town Property	U	
21	Multi-Parcel Conveyance (MPC) - can b	U	
22	Indeterminate Price/Consideration	U	
24	Sale Between Owners of Abutting Propri	U	
25	Insufficient Market Exposure	U	
26	Mineral Rights Only	U	
27	Less than 100% Interest Transferred	U	
28	Life Estate/Deferred Possession 1 Yr+	U	
29	Plottage or Assemblage Impact	U	
31	Easement	U	
32	Timber Rights	U	
33	Landlord/Tenant as Grantor/Grantee	U	
34	Public Utility as Grantor/Grantee	U	
35	Government Agency as Grantor/Grante	U	
36	Religious/Charitable/Educational as Gri	U	
37	Financial Entity as Grantor/Grantee	U	
38	Family/Relatives/Affiliates as Grantor/G	U	
39	Divorcing parties as Grantor/Grantee	U	
40	Business Affiliates as Grantor/Grantee	U	
44	Non-Market with Trust as Grantor/Grant	U	
45	Boundary Adjustment	U	
46	Deed to Quiet Title	U	
47	Other Sale of Convenience	U	
48	By Sheriff or Other Court Official	U	
49	Deed in Lieu of Foreclosure	U	
50	Tax Sale	U	
51	Foreclosure	U	
52	Other Forced Sale	U	
55	Other/Unspecified Deed Covenants	U	
56	Other Doubtful Title	U	
57	Substantial Value in Trade	U	
58	Installment Sale	U	
59	Unfinished Common Property	U	
60	Unidentifiable in Assessor's Records	U	
66	Complex Commercial Sale	U	
67	Unknown Value of Persona/Non-Taxab	U	
68	Pertinent Mortgage Terms Unknown	U	
69	Assumed Lease With Unknown Terms	U	
70	Substantial Seller/Buyer Cost Shifting	U	
77	Special Assessment Encumbrance	U	
80	Subsidized or Assisted Housing	U	
81	Estate Sale With Fiduciary Covenants	U	
83	Cemetery Lots	U	
87	Over-representation of Locale Sample	U	
88	Over-representation of P-Type in Sampl	U	
89	Resale in EQ Period	U	
90	RSA 79-A Current Use	U	
97	RSA 79-B Conservation Easement	U	
98	Sales Related Assessment Change	U	
99	Unspecified Foreclosure	U	