

Reading Your Property Record Card

1. **Property Location:** The actual physical location of the property being valued
2. **Map ID:** The Map/Block/Lot/Unit of the property. This is created by the Town and used to reference tax maps
3. **State Use:** This is the current use of the property (i.e. 1010, single family).
4. **Topo/Utilities/Street/Location:** These items are purely descriptive of the property and do not generate value.
5. **Appraised Value:** The total of all Buildings, Extra Features, Outbuildings and Land. This is the current market value of the property.
6. **Assessed Value:** The total of all Buildings, Extra Features, Outbuildings and Land. The assessed value also takes into account any Current Use valuations {agricultural use not to be developed} as opposed to the full market value of the land. For properties without Current Use, the Assessed and the Appraised value will be the same.
7. **Exemptions:** This section is generated by the Town. This will show any exemptions that the current property owner received.
8. **Other Assessments:** This section is generated by the Town. Typically any Betterment will be found in this section.
9. **Appraised Value Summary:** This section provides a full overview of all Buildings, Extra Features, Outbuildings, Land and Special Land Values. Each line item is shown rather than a lump total value.
10. **Assessing Neighborhood:** This shows the neighborhood and sub neighborhood the parcel falls into. In this case, the item is descriptive only and does not generate value.
11. **Notes:** The notes provide the Town with generalizations about the property such as the color, the interior and exterior general conditions and any other items the Town wishes to include. All notes are descriptive and have no value attributed.
12. **Building Permit Record:** Any Building Permits taken out on the property will be recorded here. Town generated field.
13. **Visit/Change History:** Any visit to the property by the Town or Agent of the Town can be recorded here. Descriptive only, no value is generated.
14. **Use Code/Use Description:** This (as in item 3) refers to the type of property that is being valued. The land use code of 1010, for example, is generating a description of Single Family Model 01. Model 01 will be described in further detail on item # 29.
15. **Zone:** Descriptive only, Town generated based on the zoning ordinances of the Town. Please see Town Zoning Ordinances for further descriptions
16. **Units:** These are land units expressed in Square Footage and or in Acreage. The number of units in this category will total the property's lot size. Lot size is Town generated. Please refer to Tax Maps for questions about your lot size.
17. **SF / AC:** SF refers to Square Feet and AC refers to Acres.

18. **Unit Price:** The price per unit that is generated. The price per unit for up to 43,560 SF on the first landline will be the same for everyone. The unit price was generated from the land sales or land residuals that took place in your Town over the last two years. The base price will increase as the number of units under 43,560 SF decreases. This is called the "Land Curve" or in simple terms, an economy of scale. Just because one person has one acre and the next-door neighbor has a half-acre, does not mean that the neighbor's land is worth half. It is still a building lot and therefore buyers will pay a premium.
19. **S.A. (Site Index):** This is a site specific influence on land value. An example of this would be a view or proximity to the water adjustment that is applied to the property's land value. This code will generate a multiplier to the left called I. Factor. This I Factor {influence} will act as a multiplier to the base rate/unit price. For example a Site Index of 1 is a multiplier of 1.00, which indicates an average site. However, a Site Index of 3 is a multiplier of 1.25, which when multiplied to the base rate will have a positive effect on value.
20. **Acre Discount:** Not utilized on this project.
21. **C. Factor:** Condition Factor. This is another multiplier to the equation that is put on the property for special circumstances/or conditions about the land. For example a property with a Right of Way across it or with excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally a notation will be made (item 23) as to why the Condition Factor was applied.
22. **ST. IDX:** Street Index: This code represents the neighborhood/market area of the property. This code will generate a multiplier in the Adj. column to the right.
23. **Notes-Adj:** Descriptive only. This will show why a condition factor (#21) was placed on the property. Examples of notes including but not limited to: ROW/Topo/Wet.
24. **Special Pricing:** This refers to any Current Use price that may apply to the property. The type of the agricultural use and the price per acre for Current Use are State generated.
25. **Adj. Unit Price:** This is the final price per unit that is based on the multipliers across the line: Units X Unit Price X SA (Site Index) X St Idx. (Nbhd) X C. Factor) = Adjusted Unit Price.
26. **Land Value:** The adjusted unit price X the units (item # 16)
27. **Total Land Value:** This is the total valuation of all land lines added together.
28. **Style:** Describes the style of the property
29. **Model:** Describes the model of the property type: Vacant, Residential, Commercial, Industrial, Condominium, and Multi Family.
30. **Grade:** Describes the quality of construction of the building. This grade is derived from various costs services, local builders and recent sale properties.
31. **Outbuilding/Extra Feature Code:** The type of outbuilding and extra features to the property.
32. **Description:** The description of the outbuilding and or extra feature.
33. **L/B:** Is this feature a Land item (outbuilding, detached from the main structure) or a Building item (extra feature inside the main structure)
34. **Units:** Describes the number of units of the outbuilding and or extra feature.

35. **Unit Price:** A price per unit based on cost to replace as new.
36. **% Condition:** The condition of the outbuilding, regardless of year built. Extra features inside the structure will be at 100% then depreciated at the same rate as the main structure. Extra Features will multiply X Overall % Condition Item 56.
37. **Appraised Value:** This is the appraised value of the outbuilding and or extra features. This is derived by Units X Unit Price X % Condition
38. **Sketch:** This is the actual exterior measurement of the structure. The sketch will show all floor levels and will include any attached items such as garages and wood decks.
39. **Sub-Area Code:** This is the code for each item on #38 (Sketch)
40. **Sub-Area Description:** This is the description of each code from #38.
41. **Living Area:** This is the calculated space of each code that is finished
42. **Gross Area:** This is the calculated space of each code.
43. **Effective Area:** Effective area is an adjusted area used as a unit of comparison that takes into account all sub areas of the structure. Each sub area's gross area is adjusted at the same percentage that the unit cost is adjusted. The calculation of effective area allows for the calculation of the total replacement cost of the building in one direct step. For example, a 528 square foot basement garage is priced at 50% of living area. The effective area of the garage would be 264 square feet (528 x 50%).
44. **Unit Cost:** This is the price, per square foot, for each sub - area code that is calculated to make an exact replica of the structure with current construction costs. This is an un- depreciated cost per unit. Unit cost is derived from local builders, Marshall and Swift, and the marketplace.
45. **Un-depreciated Value:** This is the Gross Area X Unit Cost. All sub-areas are then added together to calculate the total cost to replace as new. See also item 49.
46. **Adjusted Base Rate:** This is the price per square foot for the first floor of living area to replace as new. See item # 44.
47. **Section RCN:** This is the total Replacement Cost New before adjustment for bathrooms and bedrooms.
48. **Net Other Adjustments:** This is where additional adjustments for extra features within the home may be found. An example would be for bathrooms.
49. **Replacement Cost:** This is the Section RCN + Net Other Adjustments and equals the value of item 45.
50. **AYB:** Actual Year Built of the structure.
51. **EYB:** Effective Year Built of the structure. This indicates the level the home has been maintained.
52. **Dep. Code:** Depreciation Code. This is the code that indicates how well maintained the home has been. Example, if a home built in 1975 has had only the basic updates and maintenance over the years; the Code may be A for Average. However, if the same home had recently been fully remodeled and immaculately maintained over the years, its effective age is newer and so the Code may be VG for Very Good.

53. **Dep %:** This is the percentage of depreciation the home is experiencing. This is derived from the analysis of sales of various aged homes as well as observances of the appraiser.
54. **Functional Obsolescence:** This would be additional depreciation allowance for poor functionality of the home. Poor layout of the home would be an example of allowable functional obsolescence.
55. **Economic Obsolescence:** This would be additional depreciation allowance for external issues that are affecting the property such as a residential home abutting commercial property.
56. **Overall Condition:** This would be the Dep % minus any Functional or Economic Obsolescence to give a final, overall depreciation.
57. **Appraised Value:** This is the Overall Condition X the Replacement Cost.
58. **Appraised Bldg Value:** This is the total of item # 57.
59. **Appraised XF:** This is the total of all extra features or Building items from item # 37.
60. **Appraised OB:** This is the total of all outbuildings or Land items from item # 37.
61. **Net Total Appraised Parcel Value:** This is the total of # 58, 59, 60, 27 and 24 added together to generate the parcel total value.

| CURRENT OWNER | | | | | TOPO. | UTILITIES | STRT./ROAD | LOCATION | CURRENT ASSESSMENT | | | | |
|--|--|--|--|--|--|-----------|------------|----------|--------------------|------|-----------------|----------------|------------------------|
| | | | | | | 4 | | | Description | Code | Appraised Value | Assessed Value | 2229 PORTSMOUTH, NH |
| | | | | | | | | | | | 5 | 6 | |
| | | | | | SUPPLEMENTAL DATA | | | | Total | | | | |
| Other ID: OLDACTNUM PHOTO WARD PREC. 1/2 HSE GIS ID: | | | | | CONDO CV INLAW Y/N LOT SPLIT 2015 Reval V ASSOC PID# | | | | | | | | VISION |

| RECORD OF OWNERSHIP | | | | | BK-VOL/PAGE | SALE DATE | q/u | v/i | SALE PRICE | V.C. | PREVIOUS ASSESSMENTS (HISTORY) | | | | | | | | |
|---------------------|--|--|--|--|-------------|-----------|-----|-----|------------|------|--------------------------------|------|----------------|--------|------|----------------|--------|------|----------------|
| | | | | | | | | | | | Yr. | Code | Assessed Value | Yr. | Code | Assessed Value | Yr. | Code | Assessed Value |
| | | | | | | | | | | | Total: | | | Total: | | | Total: | | |

| EXEMPTIONS | | | | OTHER ASSESSMENTS | | | | This signature acknowledges a visit by a Data Collector or Assessor | | | | | | | | | | | | |
|------------|------|-------------|--------|-------------------|-------------|--------|--------|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Year | Type | Description | Amount | Code | Description | Number | Amount | Comm. Int. | | | | | | | | | | | | |
| | | 7 | | | 8 | | | | | | | | | | | | | | | |
| Total: | | | | | | | | | | | | | | | | | | | | |

| ASSESSING NEIGHBORHOOD | | | | | APPRAISED VALUE SUMMARY | | | | | | | | | | | | | | | | | |
|----------------------------------|-----------|-------------------|---------|-------|------------------------------|-----------|---|----------|-------------------------------|-----------|---|-------------------------------|-----------|---|-----------------------------|-----------|---|--------------------|-----------|---|------------------------------|---|
| NBHD/ SUB | NBHD NAME | STREET INDEX NAME | TRACING | BATCH | Appraised Bldg. Value (Card) | 58 | 0 | 9 | Appraised XF (B) Value (Bldg) | 59 | 0 | Appraised OB (L) Value (Bldg) | 60 | 0 | Appraised Land Value (Bldg) | 27 | 0 | Special Land Value | 24 | 0 | Total Appraised Parcel Value | 0 |
| 10 / | | | | | Valuation Method: | | | | | | | | | | | | | | | | | |
| Adjustment: | | | | | | | | | | | | | | | | 0 | | | | | | |
| Net Total Appraised Parcel Value | | | | | | | | | | | | | | | | 0 | | | | | | |
| NOTES | | | | | | | | | | | | | | | | 11 | | | | | | |

| BUILDING PERMIT RECORD | | | | | | | | | VISIT/ CHANGE HISTORY | | | | | | |
|------------------------|------------|------|-------------|--------|------------|---------|------------|----------|-----------------------|------|----|----|-----|----------------|--|
| Permit ID | Issue Date | Type | Description | Amount | Insp. Date | % Comp. | Date Comp. | Comments | Date | Type | IS | ID | Cd. | Purpose/Result | |
| | | | 12 | | | | | | 13 | | | | | | |

| LAND LINE VALUATION SECTION | | | | | | | | | | | | | | | | | | |
|-----------------------------|----------|-----------------|-----------|----------|-------|--------------|------------|-------------------------|--------------|--------------|---------|-----------|------------|-----------------------------|-----------|-----------------|-----------------|------------|
| B # | Use Code | Use Description | Zone | Frontage | Depth | Units | Unit Price | I. Factor | S A | C. Factor | ST. Idx | S.I. Adj. | Notes- Adj | Rec Y/N | CU Cond | Special Pricing | Adj. Unit Price | Land Value |
| 14 | | | 15 | | | 16 17 | 18 | | 19 20 | 21 22 | | 23 | | | 24 | | 25 | 26 |
| Total Card Land Units: | | | | | | 0.00 | AC | Parcel Total Land Area: | | | | 0 | AC | 27 Total Land Value: | | | 0 | |

| CONSTRUCTION DETAIL | | | | CONSTRUCTION DETAIL (CONTINUED) | | | |
|---------------------|-----|-----|-------------|---------------------------------|-----|-----|-------------|
| Element | Cd. | Ch. | Description | Element | Cd. | Ch. | Description |
| Style | | | 28 | | | | |
| Model | | | 29 | Bsmt Garage | | | |
| Grade | | | 30 | | | | |
| Stories | | | | | | | |
| Occupancy | | | | | | | |
| Exterior Wall 1 | | | | | | | |
| Exterior Wall 2 | | | | | | | |
| Roof Structure | | | | | | | |
| Roof Cover | | | | | | | |
| Interior Wall 1 | | | | | | | |
| Interior Wall 2 | | | | | | | |
| Interior Flr 1 | | | | | | | |
| Interior Flr 2 | | | | | | | |
| Heat Fuel | | | | | | | |
| Heat Type | | | | | | | |
| AC Type | | | | | | | |
| Total Bedrooms | | | | | | | |
| Total Bthrms | | | | | | | |
| Total Half Baths | | | | | | | |
| Total Xtra Fixtrs | | | | | | | |
| Total Rooms | | | | | | | |
| Bath Style | | | | | | | |
| Kitchen Style | | | | | | | |
| Kitchen Gr | | | | | | | |
| WB Fireplaces | | | | | | | |
| Extra Openings | | | | | | | |
| Metal Fireplaces | | | | | | | |
| Extra Openings | | | | | | | |

MIXED USE

| Code | Description | Percentage |
|------|-------------|------------|
| | | |
| | | |

COST/MARKET VALUATION

| | | |
|--------------------------|------|------------|
| Adj. Base Rate: | 0.00 | 46, 47, 48 |
| Replace Cost | 0 | 49 |
| AYB | | 50 |
| EYB | 0 | 51 |
| Dep Code | | 52 |
| Remodel Rating | | |
| Year Remodeled | | 53 |
| Dep % | | 54 |
| Functional ObsInc | | 55 |
| External ObsInc | | |
| Cost Trend Factor | | |
| Condition | | 56 |
| % Complete | | |
| Overall % Cond | | 57 |
| Apprais Val | | |
| Dep % Ovr | 0 | |
| Dep Ovr Comment | | |
| Misc Imp Ovr | 0 | |
| Misc Imp Ovr Comment | | |
| Cost to Cure Ovr | 0 | |
| Cost to Cure Ovr Comment | | |

38

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

| Code | Description | Sub | Sub Descript | L/B | Units | Unit Price | Yr | Gde | Dp Rt | Cnd | %Cnd | Apr Value |
|------|-------------|-----|--------------|-----|-------|------------|----|-----|-------|-----|------|-----------|
| 31 | 32 | | | | 33 | 34 | 35 | | | | 36 | 37 |

No Photo On Record

BUILDING SUB-AREA SUMMARY SECTION

| Code | Description | Living Area | Gross Area | Eff. Area | Unit Cost | Undeprec. Value |
|-----------------------------------|-------------|-------------|------------|-----------|-----------|-----------------|
| 39 | 40 | 41 | 42 | 43 | 44 | 45 |
| Ttl. Gross Liv/Lease Area: | | 0 | 0 | 0 | | |