

Residential Data Collection Manual

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Data Collection

Data collection is the third step in the appraisal process. It includes gathering, recording and verifying the data. There are many opportunities to collect data. These include and are not limited to:

Building Permits

Building permits that would result in changes affecting a property's value are entered in the CAMA (Computer Assisted Mass Appraisal) system. Assessing staff will inspect the properties with these permits with the Inspection Office at the time the permit is completed. If unable to obtain an appointment at the time of final inspection the Assessing Office will follow up by performing a measure and list when possible. If a measure and list is not possible, the staff will assume the work is complete in a reasonable amount of time and estimate the changes. Field staff will check the sale screen. If the property has sold in the last year and permits were pulled after the sale, they will change the sales validity code to 13. This will alert sale qualification staff to further investigate the sale. Inspections and data-entry (see Visit History) will be complete by April 1 of each year. Reports are submitted to the Assessor on a weekly basis to manage the process. If the information is collected on a paper property record card, notes will be legible. These cards will be submitted in map/lot order to the Assessor for review. If the information is collected via electronic means such as with Mobile Assessor on work tablets, the data is reviewed during the review and sync processes. See [CAMACloud](#).

Sale Verification

Properties that have sold will have sales verification questionnaires mailed to them with a notice that an assessing staff member will visit the property to verify the data and an interior review will be requested. Assessing staff will review the questionnaires and data collected and make any changes as needed.

Abatement/Appeal Process

When a taxpayer appeals his/her assessment, it is always an opportunity to gather relevant data. Many times an inspection is granted when previously it was not, there may be information provided by the taxpayer that was previously unknown, and frequently appraisals are included to support the taxpayer's opinion of value.

Any and all information is considered and applied when appropriate.

There are many **methods** of collecting data. These include and are not limited to:

Measure and List Inspections

Measure is the physical inspection, verification and sketching of the external dimensions of a building or structure. This may be performed using a measuring tape, stick, laser measuring tool, or estimated online.

List is recording a description of the interior, exterior and other attributes of any improvements to the land, including the land.¹ Assessing staff tasked with inspecting properties are expected to measure and list any property they visit. An interior review is always requested.

Listing Information

Online listing services such as the MLS are good resources of information about properties that are listed for sale or have sold/leased.

Sales Verification Questionnaires

Letters and questionnaires are mailed to new property owners. Questionnaires include questions that help to qualify the sale and verify the property data is correct.

Information Received From Taxpayers

This may be verbal, written or photographic information provided to the Assessing Office.

Appraisal Reports

The Assessing office may order appraisal reports and also may receive them in the course of business.

Deeds, Plans and Surveys

Newly recorded deeds, plans and surveys are reviewed and changes are made to an assessment record as needed.

CamaCloud/Mobile Assessor

Paperless method of collecting and verifying data in the field; performed on work tablet. Work is assigned to a staff member, performed in the field, then it is uploaded back for review and syncing to the CAMA system.

¹Definitions of Measure and List from NH Department of Revenue Rules 601.34 and 601.30

The 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 I 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.

No Photo On Record

Visit History

For each instance of a visit to a property, you will make an entry on the Visit History screen. This is very important because we will run reports based on these entries. Here are the choices for each field and an explanation of when they are used:

Visit History

☒ Show all Building and Parcel Visits

Date	ID	Type	Inf. Src	Code	Purpose/Result
▶ 07/04/2017	PM			FR	Field Review Stat Update
▶ 05/25/2017	ST			ER	Exterior Review
▶ 04/14/2017	ST			ER	Exterior Review
▶ 03/10/2017	LS			AD	Address Change
▶ 02/07/2017	EH			SU	Subdivision
▶ 12/18/2019					

Add Visit

Delete Visit

Details

Date

12-18-2019

15

Initials

▼

Result

▼

Purpose

▼

Info Source

▼

Notes

Date

This is the date of the visit, not of the data-entry.

Initials

The person who visited the property.

Result

This explains the level of inspection that occurred.

Code	Description	When to use...
02	Measure Only	No interior inspection, measure only.
03	In Office Rev	For changes made in-office.
04	Drive By	For exterior changes made that can be seen from the street.
05	Refused Entry	When you are refused entry to the property.
06	Measure & List	Full interior and exterior inspection with measure.
07	Interior Only	Only used when a measure has previously been performed within the current tax year and the scope of the visit to the property requires only an interior inspection.
08	Field Review	For changes made due to field review.

Purpose

This explains the reason for the visit or change to data/value in the CAMA system.

Code	Description	When to use...
00	Measur+Listed	To document a change when a full interior and exterior inspection with a measure is completed.
07	Measur/Inf/Dr Info at door	To document a change when an exterior inspection with measure is completed and interior information is provided.
08	Measure/Int Refusal No info	To document a change when an exterior inspection with measure is completed and interior information is not provided.
40	Hearing No Change	To document an informal hearing with no value change to the property.
41	Hearing Change	To document an informal hearing with a value change to the property.
42	Hearing Change Field Review	To document a field review of a property as part of an informal hearing.
43	Hearing Appointment Inspection	To document an inspection of a property as part of an informal hearing.
50	Building Permit	To document changes applied due to a building permit.
AB	Abatement Application	To document changes applied as part of an abatement application.
AD	Address Change	To document when the owner has submitted a change of mailing address.
BL	Boundary Line Adjustment	To document the data entry of a change related to a lot line revision.
CS	Condo Sketch	To document the data entry of a condo sketch.
CY	Cyclical Review	As part of ongoing cyclical review
DE	Data Entry	To document miscellaneous data-entry.
DR	Desk Review	To document a change entered based upon a desk review.
ER	Exterior Review	To document a change enter based upon an exterior review.
FR	Field Review Stat Update	When a field review is performed for an update of value.
MG	Lot Merger	To document change when parcels are merged together.
ML	MLS Review	To document changes applied to a property with information via MLS listing.
NC	New Condominium Complex	Data-entry of new condo complex and associated condominiums.
NM	New Mobile Home Data Entry	Data-entry of new mobile home.
SR	Sales Review	To document a sales review of a property.
SU	Subdivision	Data-entry of new subdivision.
SY	Survey Change	To document a change to the land size due to a survey.

Building Notes

Notes
Building Name
RESIDENCE INN MARRIOTT
RES INN MARIOTT HARBOR EVENTS &
CONF CTR, BRGR RESTAURANT
HOTEL HAS RESTAURANT-42 SEATS
128 HOTEL RMS, 52 ONE BEDRM &
76 STUDIOS, SWIM POOL, EXERCISE RM
LOUNGE 964SF, MEETING RM 643SF
PAVING THIS LOT BUT LEASED OUT
6/16-REPLACED HALWY & WALL SCONCES;
REPLACED ELEVATOR LOBBY LIGHTS; NCIV
6/17BP-INST HP IN KIT, 10/17 FIRE MONIT
6/19BP-SOFT REMOD RMS, POOL, GYM BATHS

Building Name

This is very important to identify the name of the building or the name of the business/tenant. (For example, if it is a McDonald's restaurant, but McDonald's doesn't own the building.) Always put something here if it is a commercial property, and always if there is an identifying plaque on the building (whether residential or commercial).

Notes

This is important because it prints on the property record card. Since it prints, it should only be public information. This will describe the property and any pertinent details an appraiser out in the field would want to know, such as where the door may be, or where in the building the unit is, as well as interior descriptions. If there are any recent plans, note the numbers here. You may have to abbreviate quite a bit because there is limited space. **If there is old or outdated information here, delete. If there is a note regarding a letter sent, remove that too.**

Classification & Land Information

Land Details

Bldg #

1

Line #

1

Site Ov

Use Code*

1010: SINGLE FAM M

Unit Price

17.55

Actual Acreage

Zoning

GRA

Influence Factor

1.00000000

Land Capping C

Frontage

Condition Facto

0.90

Depth

Nbhd

103B:

Units

9000.0000

Nbhd Adj

2.500

Unit Type

SF: Square Feet

Size Adjust

1.0000

Land Lot Type

District

R: RESIDENTIAL

Special Calcs

Notes

-10% TRAFFIC

Special Use

0

100.00

%

Current Use Spi

1.000

☐ Override Appraised Land Value

☐ Override Assessed Land Line Value

Totals

Appraised

355500.00

Assessed

355500.00

Next

Add

Delete

Close

Edit Lines/Land Details

Use Code

[Click here for complete list of use codes](#) or see page 24. Codes that begin with 0 are mixed use codes and should only be used when there is a mixed use building.

Zoning

There is currently no pick list, just type in the code, verifying the correct zone on MapGeo. Be sure to type the code exactly as it appears here so that when a pick list is enabled, there will be no errors.

<u>Code</u>	<u>Description</u>
ABC	Airport Business Commercial
AI	Airport Industrial
AIR	Airport
B	Business
CD4	Character District 4
CD4-L1	Character District 4-L1
CD4-L2	Character District 4-L2
CD4-W	Character District 4-B
CD5	Character District 5
Civic	Civic District
G1	Gateway Corridor
G2	Gateway Center
GA/MH	Garden Apt/Mobile Home Park
GB	General Business
GRA	General Residence A
GRB	General Residence B
GRC	General Residence C
I	Industrial
M	Municipal
MRB	Mixed Residential Business
MRO	Mixed Residential Office
NRP	Natural Resource Protection
OR	Office Research
PI	Pease Industrial
R	Rural
SRA	Single Residence A
SRB	Single Residence B
TC	Transportation Corridor
W	Not currently used
WB	Waterfront Business
WI	Waterfront Industrial
CBA	Not currently used- phasing out of Vision
CBB	Not currently used- phasing out of Vision
EN	Not currently used- phasing out of Vision
GA	Not currently used- phasing out of Vision
GW	Not currently used- phasing out of Vision

Frontage

Enter the frontage on certain parcels where they are valued by front feet (FF in Unit type). (Not currently collected as a data point)

Depth

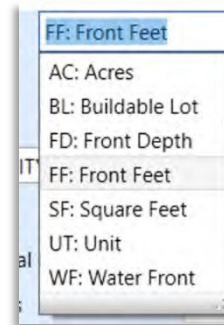
There are no parcels using this field currently. (Not currently collected as a data point)

Unit Type

The valuation type for land area on the parcel. For residential, the first 43,560 sqft should be identified on land line 1. Remainder area should be valued on land line 2 via acres, unit price entered manually. Be sure the Unit Type corresponds with the number of units. You wouldn't want to select FF if the number of units is 39,000 square feet.

Units

This is the number of the land units you are valuing.



Land Lot Type

This is not currently used.

Unit Price

This is table driven unless on override.

Condition Factor

Enter the market derived factor to describe a condition of the land. See below for current types and factor ranges. You may find you will combine two or more factors. Always apply them in a consistent manner and type a good explanation in the Notes field.

Condition of Land	Market Adjustment & Condition Factor
Vacant buildable lot	Please refer to current USPAP Manual
Vacant unbuildable Lot (Use Code 1320)	Please refer to current USPAP Manual
Vacant potentially buildable lot	Please refer to current USPAP Manual
Topography	Please refer to current USPAP Manual
Easements, ROW, shared driveway, access	Please refer to current USPAP Manual
Severe traffic area	Please refer to current USPAP Manual
High traffic area	Please refer to current USPAP Manual
Moderate traffic area	Please refer to current USPAP Manual
Abuts Highway severe	Please refer to current USPAP Manual
Abuts Highway moderate	Please refer to current USPAP Manual
Waterfront lots with excess waterfront	Please refer to current USPAP Manual
Enhanced location, non-waterfront	Please refer to current USPAP Manual
Current Use	Please refer to current USPAP Manual

Larger than typical site size for neighborhood	Please refer to current USPAP Manual
Impact of Topography, Wetlands, Easements, Shape, etc.	Market Adjustment & Condition Factor
Slight	Please refer to current USPAP Manual
Moderate	Please refer to current USPAP Manual
Heavy	Please refer to current USPAP Manual
Severe	Please refer to current USPAP Manual
Unusable/Undevelopable	Please refer to current USPAP Manual

Nbhd

Select the appropriate neighborhood code. Make sure the neighborhood selected on the Account Information screen matches the land details. All three neighborhood selections on the Account Information screen should be the same. See also Residential Neighborhood Analysis.

Nbhd Adj

This is table driven based upon the Nbhd code.

Size Adj

Table driven, based on the size curve in the model.

Influence Factor

This is table driven by the Site Index (see below and USPAP Manual).

Site Index

Site Index is used to further identify a locational influence on the land within the neighborhood. If you are unsure, look at the map and check neighboring properties. Below is the *Residential* Site Index table.

<u>Code</u>	<u>Description</u>	<u>Influence Factor</u>
1	SITE INDEX 1	Please refer to current USPAP Manual
3	Down Town	Please refer to current USPAP Manual
5	305P	Please refer to current USPAP Manual
7	304W	Please refer to current USPAP Manual
8	305W	Please refer to current USPAP Manual
9	306W	Please refer to current USPAP Manual
A	Harbor South	Please refer to current USPAP Manual
B	Harbor North	Please refer to current USPAP Manual
C	South Mill Pnd	Please refer to current USPAP Manual
D	Nth Mill Pnd 1	Please refer to current USPAP Manual
E	Nth Mill Pnd 2	Please refer to current USPAP Manual
F	Pisc River 1	Please refer to current USPAP Manual
H	Pisc River 3	Please refer to current USPAP Manual
I	Sag Crk West	Please refer to current USPAP Manual
J	Sag Crk East	Please refer to current USPAP Manual
M	111 W	Please refer to current USPAP Manual

<u>Code</u>	<u>Description</u>	<u>Influence Factor</u>
O	108 W	Please refer to current USPAP Manual
V	OBS WV	Please refer to current USPAP Manual
W	WV	Please refer to current USPAP Manual
X	WV	Please refer to current USPAP Manual
Y	EXP WV	Please refer to current USPAP Manual
Z	131 P	Please refer to current USPAP Manual

Actual Acreage
Land Capping C
District
Special Calcs

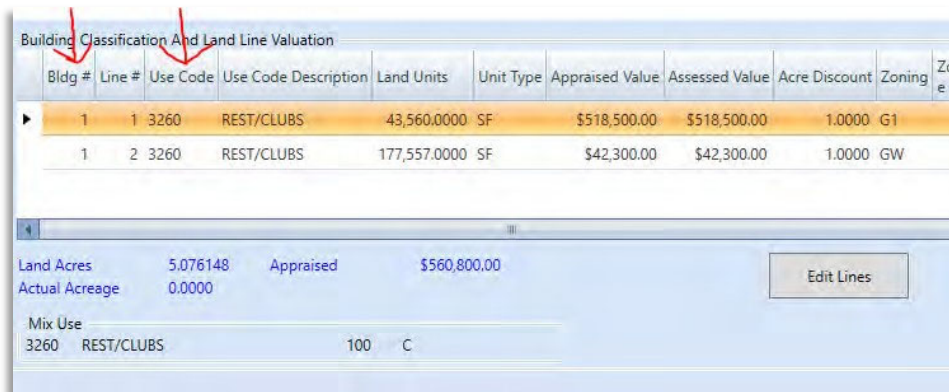
If changing land valuation from BL with a special calc, you must first remove the special calc, then save, then change the units from BL to SF or AC. If not and you enter a SF amount, the CAMA system is trying to calculate a very very high number and it gets stuck in the background, resulting in the parcel freezing or reverting back to the old valuation after you leave the parcel.

Notes
Special Use
Current Use Spi
Override Appraised Land Value
Override Assessed Land Line Value

Land Use Codes

Land Use codes reflect the use of the land, taking into account its highest and best use. The Primary Use on the Account Information screen should match the first land line on the land screen. This is not automatic, you will need to enter this manually. If there are multiple land lines, it is because there is more than one building, excess acreage, or the land is in current use.

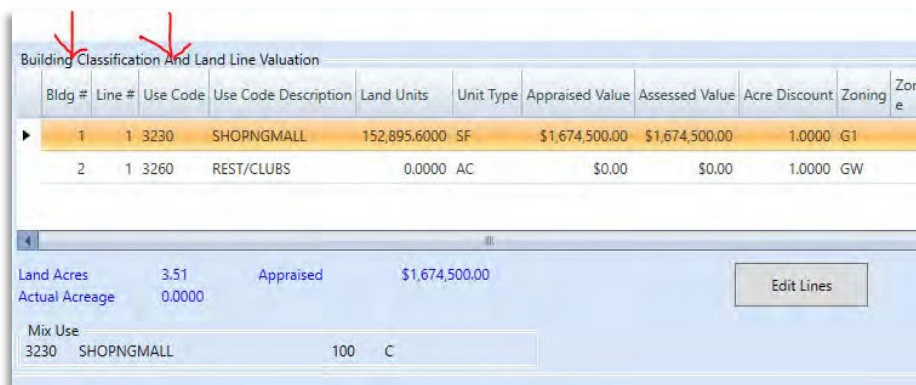
 When there is only 1 building and multiple land lines due to excess acreage, the land use codes should all match.



Bldg #	Line #	Use Code	Use Code Description	Land Units	Unit Type	Appraised Value	Assessed Value	Acre Discount	Zoning	Zone
1	1	3260	REST/CLUBS	43,560.0000	SF	\$518,500.00	\$518,500.00	1.0000	G1	
1	2	3260	REST/CLUBS	177,557.0000	SF	\$42,300.00	\$42,300.00	1.0000	GW	

Land Acres	5.076148	Appraised	\$560,800.00	
Actual Acreage	0.0000			Edit Lines
Mix Use	3260 REST/CLUBS	100	C	

 When there is more than one commercial building and the uses are different, each land line should reflect the use of the building on that line.



Bldg #	Line #	Use Code	Use Code Description	Land Units	Unit Type	Appraised Value	Assessed Value	Acre Discount	Zoning	Zone
1	1	3230	SHOPNGMALL	152,895.6000	SF	\$1,674,500.00	\$1,674,500.00	1.0000	G1	
2	1	3260	REST/CLUBS	0.0000	AC	\$0.00	\$0.00	1.0000	GW	

Land Acres	3.51	Appraised	\$1,674,500.00	
Actual Acreage	0.0000			Edit Lines
Mix Use	3230 SHOPNGMALL	100	C	

 If the land is in current use, the land lines should reflect the appropriate categories.

 If there is more than one residential building, the land use is 1090 for all the land lines

Residential Land Use Code Table

R	0101	Single Fam MDL-01
R	0102	Condo
R	0103	Mobile Hom
R	0104	Two Family MDL-01
R	0105	THREE FAM MDL-01
R	0106	AC LND IMP
R	0107	
R	0108	
R	0109	MULTI HSES
R	010C	Single Fam MDL-94
R	010J	Two Family MDL-94
R	010Z	THREE FAM MDL-94
R	0111	APT 4-UNIT
R	0112	APT OVER 8
R	0120	PR RES OPN
R	0121	BOARDNG HS
R	0122	FRAT/SOROR
R	0123	DORMITORY
R	0124	REC/CONVEN
R	0130	PRI RESI
R	0131	RES ACLNPO
R	0132	RES ACLNUD
R	0134	PRI RS C/I
R	0140	PR RES IND
R	031R	MIX
R	1010	SINGLE FAM MDL-01
R	1011	SINGLE FAM (NL)
R	1012	SFR WATERINFL
R	1013	SFR WATERFRONT
R	1014	SFR GOLF
R	101V	SINGLE FAM MDL-00
R	1020	CONDO

Residential Land Use Code Table

R	1021	CONDO MDL-05
R	1022	DOCKIMINIUM
R	102V	CONDO SITE
R	1030	MOBILE HOM
R	1031	TRAILER
R	103V	MOBILE SITE
R	1040	TWO FAMILY
R	1041	TWO FAMILY
R	1050	THREE FAM
R	1051	THREE FAM
R	1060	AC LND IMP
R	1070	
R	1080	
R	1090	MULTI HSES MDL-01
R	1091	MULTI HSES
R	109T	MULTI HSES MDL-02
R	1110	APT 4-7 UN MDL-01
R	1111	APT 8+UP
R	1112	APT CO-OP
R	111C	APT 4-7 UN MDL-94
R	1120	APT OVER 8
R	1210	BOARDNG HS
R	1220	FRAT/SOROR
R	1230	DORMITORY
R	1240	REC/CONVEN
R	1250	OTHR LIV F
R	1300	RES ACLNDV
R	1310	RES ACLNPO
R	1320	RES ACLNUD
R	995	CONDO MAIN
R	9971	RES NOT YET TAXABLE
R	997C	CONDO NOT YET TAXABLE

Current Use Land Use Code Table

S	0601	WHITE PINE W/O
S	0602	HARD WOOD W/O
S	0603	OTHER W/O
S	0610	UNPRODUCTIVE
S	0710	CR UNPRODUCTIVE
S	0711	CR WHITE PINE W/O
S	0712	CR HARDWOOD W/O
S	0713	CR OTHER W/O
S	0800	EX FARM LAND
S	0811	EX WHITE PINE W/O
S	0812	EX HARDWOOD W/O
S	0813	EX OTHER W/O
S	6000	FARMLAND
S	6010	WHITE PINE S
S	6020	HARDWOOD S
S	6030	OTHER S
S	6100	UNPRODUCTIVE
S	6200	WETLAND
S	620U	CU UTILITY WETLAND
S	7000	CR FARMLAND
S	7100	CR UNPRODUCTIVE
S	7110	CR WHITE PINE S
S	7120	CR HARDWOOD S
S	7130	CR OTHER S
S	7200	CR WETLAND
S	8000	DIS. EASEMENT
S	8100	EX UNPRODUCTIVE
S	8110	EX WHITE PINE
S	8120	EX HARDWOOD
S	8130	EX OTHER
S	8140	EX WETLAND

Industrial Land Use Code Table

I	013I	MIXED USE
I	031I	031I
I	0400	FACTORY
I	0401	IND WHSES
I	0402	IND OFFICE
I	0403	ACCLND MFG
I	0404	R-D FACIL
I	0410	PR IND RES
I	0411	GYPSUMMINE
I	0412	ROCK MINE
I	0413	OTH MINES
I	0421	TANKS LNG
I	0422	ELEC PLANT
I	0423	ELEC ROW
I	0424	ELECSUBSTA
I	0425	GAS PLANT
I	0426	GAS ROW
I	0427	GAS STG
I	0428	GAS SUBSTA
I	0430	TEL X STA
I	0431	TEL REL TW
I	0432	CBL-TV TR
I	0433	RAD/TV TR
I	0440	IND LD DV
I	0441	IND LD PO
I	0442	IND LD UD
I	4000	FACTORY
I	4010	IND WHSES
I	401C	DRA IND CONDO UTIL
I	401V	IND WHSE MDL-00
I	4020	IND OFFICE
I	4021	IND CONDO MDL-06
I	4022	IND BLDG
I	402B	BOAT STRG

Industrial Land Use Code Table

I	402I	IND CONDO MDL-96
I	4030	ACCLND MFG
I	4040	R-D FACIL
I	4100	SAND&GRAVL
I	4110	GYPSUMMINE
I	4120	ROCK MINE
I	4130	OTH MINES
I	4200	PUB TANKS
I	420V	PUB TANKS MDL-00
I	4210	TANKS LNG
I	4220	ELEC PLANT
I	422V	ELEC PLANT MDL-00
I	4230	ELEC ROW
I	4240	ELECSUBSTA
I	424V	ELEC -MDL-00
I	4250	GAS PLANT
I	4260	GAS ROW
I	426V	GAS MDL-00
I	4270	GAS STG
I	4280	GAS SUBSTA
I	4290	TEL ROW
I	4300	TEL X STA
I	4310	TEL REL TW
I	431V	TEL POLE/CONDUIT
I	4320	CBL-TV TR
I	4330	RAD/TV TR
I	4340	CABLE ROW
I	4350	RR ROW
I	4360	CELL TWR
I	4400	IND LD DV
I	4410	IND LD PO
I	4420	IND LD UD
I	9420	PUB TANKS

Exempt Land Use Code Table

E	0900	US GOVT
E	0901	COMM-MASS
E	0902	COUNTY
E	0903	MUNICIPAL
E	0904	PRI SCHOOL
E	0905	P/HOS CHAR
E	0906	CHURCH ETC
E	0907	121A CORP
E	0908	HSNG AUTH
E	0909	RELIGIOUS
E	0910	CHARITABLE
E	0920	NON PROFIT
E	9000	US GOVT MDL-00
E	9001	RES NOT YET TAXABLE
E	9002	RES CNDO NOT YET TAX
E	900C	US GOVT MDL-94
E	900I	US GOVT MDL-96
E	900R	US GOVT MDL-01
E	9010	STATE MDL-00
E	901C	STATE MDL-94
E	901I	STATE MDL-96
E	901R	STATE MDL-01
E	9020	COUNTY
E	9030	MUNICIPAL MDL-00
E	9031	POLICE
E	9032	FIRE
E	9033	PUB-SCHOOL
E	9035	TOWN-PROP
E	9036	ABUTTERS
E	903C	MUNICIPAL MDL-94
E	903I	MUNICIPAL MDL-96
E	903J	PUB-SCHOOL MDL-94
E	903L	PUB-SCHOOL MDL-96
E	903R	MUNICIPAL MDL-01
E	903T	MUNICIPAL MDL-02
E	9040	PRI SCHOOL MDL-94

Exempt Land Use Code Table

E	904R	PRI SCHOOL MDL-01
E	9050	CHAR CONDO MDL-05
E	905C	905C
E	905I	P/HOS CHAR MDL-96
E	905R	P/HOS CHAR MDL-01
E	905V	CHAR MDL-00
E	9060	CHURCH ETC MDL-01
E	906C	CHURCH ETC MDL-94
E	906I	CHURCH ETC MDL-96
E	906V	906V
E	9070	121A CORP
E	9080	HSNG AUTH
E	9090	RELIGIOUS MDL-00
E	909C	RELIGIOUS MDL-94
E	909I	RELIGIOUS MDL-96
E	909R	RELIGIOUS MDL-01
E	9100	STATE LAND REIMB.
E	9101	STATE LAND REIMB. BLD
E	910C	910C
E	9200	NON PROFIT
E	9210	CONDO/XMPT MDL-00
E	921C	CONDO/XMPT MDL-94
E	921E	CONDO/XMPT MDL-06
E	921I	CONDO/XMPT MDL-96
E	921R	CONDO/XMPT MDL-01
E	9300	CHARTBL 94
E	930R	CHARTBL 01
E	930V	CHARTBL 00
E	9310	CHARTBL 06
E	9400	NPROFIT 94
E	940I	NPROFIT 96
E	940R	NPROFIT 01
E	940V	NPROFIT 00
E	9410	NPROFIT 06 MDL-06
E	941C	NPROFIT 06 MDL-94

Commercial Land Use Code Table

C	013C	MIX C
C	0300	HOTELS
C	0301	MOTELS
C	0302	INNS
C	0303	STUDIO
C	0304	NURSING HM
C	0305	HOSP PVT
C	0306	TRANS RES
C	0310	PRI COMM
C	0311	RTL GAS ST
C	0312	GRAIN ELEV
C	0313	LUMBER YRD
C	0314	TRK TERM
C	0315	DOCKYARDS
C	0316	COMM WHSE
C	0317	FARM BLDGS
C	0318	COM GRN HS
C	0321	HRDWARE ST
C	0322	STORE/SHOP
C	0323	SHOPNGMALL
C	0324	SUPERMKT
C	0325	CONV FOOD
C	0326	REST/CLUBS
C	0330	AUTO V S&S
C	0331	AUTO S S&S
C	0332	AUTO REPR
C	0333	FUEL SV/PR
C	0334	GAS ST SRV
C	0335	CAR WASH
C	0336	PARK GAR
C	0337	PARK LOT
C	0338	OTH MTR SS
C	0340	OFFICE BLD
C	0341	BANK BLDG
C	0342	PROF BLDG
C	0350	POST OFF
C	0351	EDUC BLDG
C	0352	DAY CARE
C	0353	FRATNL ORG
C	0354	TRANSPORT
C	0355	FUNERAL HM
C	0356	PROF ASSOC
C	0360	MUSEUMS
C	0361	ART GAL

Commercial Land Use Code Table

C	0362	MOVIE THTR
C	0363	DRIVEINTHT
C	0364	THEATER
C	0365	STADIUMS
C	0366	ARENAS
C	0367	RACETRACK
C	0368	AMUSE PARK
C	0369	OTHER CULT
C	0370	BOWLING
C	0371	ICE SKATE
C	0372	ROLLER SKT
C	0373	SWIM POOL
C	0374	HEALTH SPA
C	0375	TENNIS CLB
C	0376	GYMS
C	0377	OTH IN REC
C	0380	GOLF CRSE
C	0381	TENNIS ODR
C	0382	RIDING STB
C	0383	BEACHES
C	0384	MARINAS
C	0385	FISH&GAME
C	0386	CAMPGROUND
C	0387	YTH CAMPS
C	0388	OTHR OUTDR
C	0389	STRUCT-61B
C	0390	DEVEL LAND
C	0391	POT DEVEL
C	0392	UNDEV LAND
C	0393	AH-NOT 61A
C	121C	BOARDING HS MDL-94
C	3000	HOTELS
C	3010	MOTELS
C	3020	INNS
C	3030	
C	3040	NURSING HM
C	3050	HOSP PVT
C	3060	MH PARK
C	306V	MH PARK MDL-00
C	3100	RTL OIL ST
C	3104	3104
C	3110	RTL GAS ST
C	3120	GRAIN ELEV
C	3130	LUMBER YRD MDL-94

Commercial Land Use Code Table

C	3140	TRUCK TERM
C	3150	DOCKYARDS
C	315V	DOCKYARDS MDL-00
C	3160	COMM WHSE
C	316V	COMM WHSE MDL-00
C	3170	FARM BLDGS
C	3180	COM GRN HS
C	3210	HRDWARE ST
C	3220	STORE/SHOP
C	3221	RTL CONDO MDL-06
C	3222	COMM BLDG
C	322C	RTL CONDO MDL-94
C	322V	COMM BLDG MDL-00
C	3230	SHOPNGMALL
C	323V	SHOPNGMALL MDL-00
C	3240	SUPERMKT
C	3250	RETAIL
C	3260	REST/CLUBS
C	3300	AUTO V S&S
C	3310	AUTO S S&S
C	3320	AUTO REPR MDL-94
C	3330	FUEL SV/PR
C	3340	GAS ST SRV MDL-95
C	3350	CAR WASH
C	3360	PARK GAR
C	3370	PARK LOT
C	3380	OTH MTR SS
C	3400	OFFICE BLD
C	3401	OFF CONDO MDL-06
C	340C	OFF CONDO MDL-94
C	3410	BANK BLDG
C	341C	BANK CONDO
C	341V	BANK MDL-00
C	3420	PROF BLDG
C	3421	PROF CONDO
C	3430	IND CONDO MDL-00
C	3500	POST OFF
C	3510	EDUC BLDG
C	3520	DAY CARE
C	3530	FRATNL ORG
C	3540	TRANSPORT

Commercial Land Use Code Table

C	3541	AIRPORT
C	3542	BUS STATN
C	3543	TRAIN STA
C	3544	TAXI STAND
C	3550	FUNERAL HM
C	3560	PROF ASSOC
C	3600	MUSEUMS
C	3610	ART GAL
C	3620	MOVIE THTR
C	3630	DRIVEINTHT
C	3640	THEATER
C	3650	STADIUMS
C	3660	ARENAS
C	3670	RACETRACK
C	3680	AMUSE PARK
C	3690	OTHER CULT
C	3700	BOWLING
C	3710	ICE SKATE
C	3720	ROLLER SKT
C	3730	SWIM POOL
C	3740	HEALTH SPA
C	3750	TENNIS CLB
C	3760	GYMS
C	3770	OTH IN REC
C	3800	GOLF CRSE
C	3810	TENNIS ODR
C	3820	RIDING STB
C	3830	BEACHES
C	3840	MARINA
C	3841	YACHT CLUB
C	3842	COMM CONDO MDL-06
C	384C	COMM CONDO MDL-94
C	384V	MARINA MDL-00
C	3850	FISH&GAME
C	3860	CAMPGROUND
C	3870	YTH CAMPS
C	3880	OTHR OUTDR
C	388V	OUTDOOR MDL-00
C	3890	STRUCT-61B
C	3900	DEVEL LAND
C	3910	POT DEVEL
C	3920	UNDEV LAND
C	3930	AGRICULTURE

MAP/BLOCK/LOT/UNIT

The first 3 sections are 4 digits with leading zeros. If not using the Unit, leave blank (do not enter zeros here.) When subdividing parcels, whether land or condominiums, retain the Map/Block of the parent lot. Be careful not to duplicate MBLU's.

Deleted Parcels

Parcel Status is Inactive and insert a D in District in the land screen. The Land Use Code needs to be changed to a 999R, or 999C, or 999V.

Residential Construction Detail

Base Rate Values			
Value Source C	Living Area/GBA 2,162	RCN \$363,432	Regression \$0
Primary Bldg Use 1010	Effective Area 2,585	Bldg % Good 84.00	Income \$0
Building Style 03	Size Adj Factor .94144	RCNLD \$305,300	
Bldg+xf Rcn For All Bldgs \$372,392.00			

Building #:		Section:	
1	of 1	1	of 1

Style:	03: Colonial	Heat Type:	04: Hot Water
Model	01: Residential	AC Type:	01: None
Grade:	B-: B-	Total Bedrooms:	05: 5 Bedrooms
Stories:	2	Total Bthrms:	3
Occupancy	1	Total Half Baths:	0
Exterior Wall 1	25: Vinyl Siding	Total Xtra Fixtrs:	0
Exterior Wall 2		Total Rooms:	8
Roof Structure:	03: Gable/Hip	Bath Style:	1: Avg Quality
Roof Cover	03: Asph/F GlS/Cmp	Kitchen Style:	2: Above Avg Qual
Interior Wall 1	05: Drywall/Sheet	Kitchen Gr	
Interior Wall 2		WB Fireplaces	1
Interior Flr 1	12: Hardwood	Extra Openings	0
Interior Flr 2	11: Ceram Clay Til	Metal Fireplaces	0
Heat Fuel	02: Oil	Extra Openings	0
		Bsmt Garage	

Style

[Click Here for style descriptions and examples.](#) See page 40.

Model

This is predetermined by the land use code selected on the land screen.

Grade

[Click here for grade explanation.](#) See page 55.

Stories

Numeric with one decimal in .5 increments. 2 stories with an attic is 2.0. One and one half stories is 1.5.

Occupancy

Number of residential units. Does NOT include accessory dwelling units.

Exterior Wall 1

Enter the code for the predominant exterior wall material.

Exterior Wall 2

If there is a secondary type of exterior wall covering amounting to more than 20%.

CODE	DESCRIPTION	WHEN TO USE
01	Minimum	Do not use
02	Comp./Wall Brd	Also known as "Homosote" or "Cleotex", inexpensive composition material that flakes apart when exposed to moisture, as when there is damage to the material or left untreated. Common in the 1960's & 70's. Not to be confused with Cement Fiber or Asbestos.
03	Below Average	Do not use
04	Single Siding	Do not use
05	Average	Do not use
06	Board & Batten	Vertical planks of wood in which the seams are covered with narrow strips of wood.
07	Asbest Shingle	Typically mimics look of cedar shakes, but you can see it is not solid wood by looking at the edges and that the pieces are not single shakes, but longer lengths.
08	Wood on Sheath	Pine or other soft wood frame siding, vertically or horizontally lapped over sheathing and painted.
09	Logs	Log siding, usually horizontal.
10	Cement Fiber	Long-wearing substitute for wood clapboard, paints or stains and looks just like wood, but is long lasting. Costs more than vinyl & aluminum siding but less than wood or shingles.
11	Clapboard	Wood siding that is thinner on one end and thicker on the bottom to allow for overlapping.
12	Cedar or Redwd	Can be clapboard, also vertical siding on contemporary homes. Usually naturally stained, is rot resistant.
13	Pre-Fab Wood	Plywood type siding in a variety of textures.
14	Wood Shingle	Usually western red cedar, fine even grain, strong, lightweight & highly rot resistant.
15	Concr/Cinder	Concrete or cinder block
16	Stucco on Wood	Stucco applied to a tile or wood frame
17	Stucco/Masonry	Stucco applied to a concrete block frame
18	Asphalt	Asphalt as shingles or sheets applied as siding
19	Brick/Stne Ven	Brick or stone applied as a veneer, non-load-bearing
20	Brick/Masonry	Brick load-bearing wall
21	Stone/Masonry	Stone load-bearing wall
22	Precast Panel	Not currently used
23	Pre-cast Concr	Concrete panels preformed off site and assembled on site
24	Reinforc Concr	Concrete wall reinforced with rebar
25	Vinyl Siding	Low maintenance clapboard style siding made of vinyl (feels like plastic)
26	Aluminum Sidng	Low maintenance clapboard style siding made of aluminum (feels like metal)
27	Pre-finsh Metl	Enameled or anodized metal, commonly used on service stations or other commercial buildings
28	Glass/Thermo.	Glass sandwich for use on exterior walls, usually tinted and framed in aluminum or metal, usually commercial.
29	Vinyl Shingle	Vinyl siding made to look like shingles.
30	Stone Veneer	Use code 19 instead

Roof Structure

CODE	DESCRIPTION	WHEN TO USE
01	Flat	Not more than 1/20 pitch.
02	Shed	The roof is one continuous surface, sloping.
03	Gable/Hip	Gable: 2 sloping sides, straight ends form a gable (triangle). Hip: Roof that has 4 sloping sides, usually a ridge.
04	Wood Truss	Rarely in residential property, various sized lumber & timber beams, bars, ties arranged in triangular units to form a rigid framework. May be flat or pitched.
05	Salt Box	Essentially a gable roof, the rear slope is larger and extends to the first level or lower.
06	Mansard	Has 2 slopes on all 4 sides. The upper slopes are either flat or much lower pitched, the lower slopes are usually almost vertical.
07	Gambrel	Typically has 2 slopes on 2 sides, the upper is lower pitched than the lower. Ends are usually straight and resembles barn roofs.
08	Irregular	A variety of shapes that do not conform to other traditional styles.
09	Rigid Frm/BJst	Not currently used.
10	Steel Frm/Trus	Steel framed & trusses.
11	Bowstring Trus	Not currently used.
12	Reinforc Concr	Reinforced concrete.
13	Prestres Concr	Not currently used.



Flat



Shed



Gable



Hip



Saltbox



Mansard



Gambrel



Irregular

Roof Cover

CODE	DESCRIPTION	WHEN TO USE
01	Metal/Tin	Sheet metal roof
02	Rolled Compos	Felt or rag fiber saturated with asphalt or tar then coated with minerals.
03	Asph/F Gl/Cmp	Same material as Rolled Composition except as shingles
04	Tar&Grvl/Rubbr	Layers of hot-mopped tar on roof with embedded gravel
05	Corrugated Asb	Not currently used
06	Asbestos Shing	Asbestos cement shingles- None in system currently
07	Concrete Tile	Not used
08	Clay Tile	Terra cotta clay tiles molded to half round shape
09	Enam Mtl Shing	Metal shingles
10	Wood Shingle	Usually cedar or redwood, on higher end homes
11	Slate	Made by firing powdered shale & clay rock, then cut into shapes. Usually found on higher end homes.
12	Standing Seam Metal	Concealed fastener metal panel system



Standing Seam Metal



Asphalt Shingle



Clay Tile



Metal Shingle



Wood Shingle



Slate



Metal/Tin

Interior Wall 1

Enter the predominant type of interior wall.

Interior Wall 2

If there is a secondary type of interior wall amounting to more than 20%.

CODE	DESCRIPTION	WHEN TO USE
01	Minim/Masonry	Rarely, for exposed masonry such as concrete block, on interior, not for exposed brick. This is a negative adjustment.
02	Wall Brd/Wood	Inexpensive wall board, commonly found in mobile homes.
03	Plastered	Plaster on wood lath, usually found in old homes.
04	Plywood Panel	Typically inexpensive 4x8 plywood panels with decorative veneer finish
05	Drywall/Sheet	Plaster sandwiched between 2 layers of paper.
06	Cust Wd Panel	High grade plywood veneer or tongue and groove solid hardwoods.
07	K Pine/A Wd	Knotty pine or pinewood panel of average quality.

Interior Floor 1

Enter the predominant type of interior floor covering.

Interior Floor 2

If there is a secondary type of interior floor covering amounting to more than 20%.

CODE	DESCRIPTION	WHEN TO USE
01	Dirt/None	No floor
02	Minimum/Plywd	Uncovered plywood, wood boards, rough or low quality. Not for homes under construction.
03	Concr-Finished	Smooth troweled concrete on grade.
04	Concr Abv Grad	Same as above except raised, such as for a loading dock.
05	Vinyl/Asphalt	Various tile laid over wood or concrete using adhesive.
06	Inlaid Sht Gds	Consists of vinyl sheet or linoleum flooring.
07	Cork Tile	Made of cork composition.
08	Average	
09	Pine/Soft Wood	Wide pine or other soft wood.
10	Terrazzo Monol	Terrazzo monolithic floors are a mixture of portland cement and marble chips.
11	Ceram Clay Til	Ceramic tile.
12	Hardwood	Any type of hardwood, laid over subflooring. Typically narrow strips than pine.
13	Parquet	Small pieces of hardwood laid in patterns and designs over subflooring or concrete.
14	Carpet	Wall to wall carpet.
15	Quarry Tile	Also a clay product but is not porous and is typically not glazed.
16	Terrazzo Epoxy	Resin floor with chips of glass, granite or synthetic aggregates.
17	Precast Concr	Precast concrete units installed on steel framing.
18	Slate	Natural stone tile made of slate.
19	Marble	Natural stone tile made of marble.
20	Laminate Wood	Tongue and groove installation is similar to a hardwood floor, but the planks are made of a wood veneer.
21	Vinyl Plank	Tongue and groove installation is similar to a hardwood floor, but the planks are made of layers of synthetic materials

Heating Fuel

CODE	DESCRIPTION	WHEN TO USE
00	None	If there is no heating system installed, not for use with status of Under Construction.
01	Coal or Wood	Not to be used if there is an existing oil/gas/geothermal system, only if predominant heat source is coal or wood fired.
02	Oil	You will see the oil tank vent pipe & cap on outside of home.
03	Gas	You will see natural gas piping going to the house.
04	Electric	
05	Solar Assisted	Only when the predominant heat fuel is solar.
06	Geo Thermal	Water is piped underground via electric pump and cools the building using the constant temperature of the earth and heats the building by compressing the heat to a higher temperature. Geothermal systems may deliver cooling/heating via an air-delivery system or radiant heating (usually in the floor).



Oil tank pipes



Natural gas piping

Heating Type

CODE	DESCRIPTION	WHEN TO USE
01	None	If there is no heating system installed, not for use with status of <i>Under Construction</i> .
02	Warm Air	Air is heated by a furnace and is circulated throughout the building via ductwork.
03	Electric	Electric baseboards.
04	Hot Water	Hot water circulates through pipes in baseboards and is heated with a boiler.
05	Steam	Steam travels through pipes to radiators or convectors, which give off heat. As steam cools, it condenses back into water and returns to the boiler. Some houses may have converted to a hot water system, yet have retained the radiators. Instead of a knob to regulate the steam, you will see it capped off. If you observe a sight glass on the boiler and there is only one pipe going to the radiators, it is definitely a steam system. Click on this link to learn more about how to identify if it has been converted.
		https://americanvintagehome.com/advice-for-older-homes/owners-older-homes/
06	Wall Unit	Self-contained heating or heating & cooling unit, installed in the wall, usually has a fan to vent the heated or cooled air to the room.
07	Baseboard	Typically goes with electric. If it is a hot water system, choose hot water instead.
08	Solar	An active system, using the sun's energy to heat a liquid or air and transfer the heat directly to the space or a storage system for later use.
09	Radiant	Usually water is heated by gas, oil, geothermal or solar and travels via pex tubing installed under the floor to provide heat.
10	Hot Air-no Duc	Warm air system that is gravity fed, with no ductwork.
11	Heat Pump	Air-source heat pump that extracts the heat from the outside air and transfers thermal energy to warm the house

AC Type

CODE	DESCRIPTION	WHEN TO USE
01	None	No air conditioning installed.
02	Heat Pump	Air-source heat pump that extracts the heat from the outside air and uses a refrigerant to cool the air.
03	Central	Central air system with ducts, may be combined with Warm air furnace. Uses refrigerant to cool the air.
4	Unit/AC	A/C units mounted in wall. Generally informational only, no value.
05	Vapor Cooler	Water is held in a reservoir and evaporated then blown into the house to cool the air. Currently there are none.



Heat pump (Mini-Split System)



Heat pump



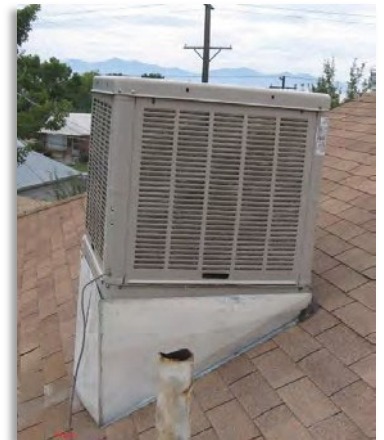
Geo-Thermal System in basement



Central Air Conditioning Unit



Wall-Mounted Unit



Roof mounted vapor cooler

Total Bedrms

Enter total bedrooms as 2 digit number. This is not necessarily what the owner is using the rooms for, rather it would be how the home would be marketed. A room does not need a closet to be a bedroom because it is common for bedrooms in older homes to not have closets. The code requirement for the minimum bedroom size is a total of 70sqft, with none of the walls being less than 7ft. Do not count rooms that are open to other areas of the house as bedrooms. Do not count bedrooms in basement, instead, note the number and types of basement rooms on the building notes screen.

Total Bthrms

Enter the number of full baths. Full bath = 3 or 4 fixtures.

Total Half Baths

Enter the number of half baths. Half bath = 2 fixtures.

Total Xtra Fixtrs

Enter the number of extra plumbing fixtures. This would include a wash tub in the basement, a double sink in the bathroom, a wet bar sink or a separate tub & shower in the same bathroom.

Total Rooms

Enter the total number of rooms above grade. Do not count bathrooms, foyers & hallways.

Bath Style

Enter the predominant quality of the bathrooms. See the table below for both bath & Kitchen style codes.

Kitchen Style

Enter the quality of the kitchen. See the table below for both bath & Kitchen style codes.

CODE	DESCRIPTION	WHEN TO USE
1	Avg Quality	The bathroom or kitchen is of average quality, does not change value.
2	Above Avg Qual	The bathroom or kitchen is of above average quality, does not change value.
3	Below Avg Qual	The bathroom or kitchen is of below average quality, does not change value.
4	Good Quality	The bathroom or kitchen is of good quality, <i>increases value</i> .
5	Fair	The bathroom or kitchen is of fair quality, <i>decreases value</i> .

Kitchen Gr

Typically not used. Choice of A, B, C & D. Does not change value, descriptive only.

WB Fireplaces

Enter the number of wood-burning fireplaces, corresponding with the number of flues. If there are 2 fireplaces on 1 flue, this is 1 WB Fireplace and 1 Extra Opening.

Extra Openings

See above.

Metal Fireplaces

Enter the number of gas fireplaces or wood stoves, corresponding with the number of flues. If there are 2 fireplaces on 1 flue, this is 1 Metal Fireplace and 1 Extra Opening.

If there is a gas insert in a wood burning fireplace, the property record card should show a wood burning fireplace and a note on the building note screen that there is an insert.

Extra Openings

See above.

Outdoor Gas Fireplace

Picked up in Extra Features.

Basement Garage

Enter the number of cars the basement garage has space for. This accounts for the garage door and interior finish because you will not be sketching the space as FGR.

Residential Style Codes

CODE	DESCRIPTION	WHEN TO USE
01	Ranch	
02	Split-Level	
03	Colonial	
04	Cape Cod	
05	Bungalow	
06	Conventional	
07	Modern/Contemp	
08	Raised Ranch	
09	2-Unit	
10	Duplex	
11	3 Unit	
36	Cottage	
60	Historical	
63	Antique	
105	Townhouse/Row	
106	Gambrel	
107	Garrison	
108	Saltbox	
109	Log	
110	ADU/Garage	
120	House Conv 1 FL	Condominium
121	House Conv 1 FL+	Condominium
122	Townhouse End	Condominium
123	Garden End	Condominium
124	Townhouse Int	Condominium
125	Garden Int	Condominium
129	Townhouse/Row	Condominium
55	Condominium	Condominium

01: Ranch

Generally built after 1940. One story house, low to the ground, usually a low pitched roof. If the home you're identifying was built prior to 1940, it is likely a small one story bungalow of lower quality with little or no architectural features either originally present or left over the years.



C grade



B grade



A grade

02: Split-Level

Built after the 1940's, the living area is on 2 or more levels with each level having a single story height. Common on topographically uneven lots. The entrance is typically on the lower level. Levels can be split side-by-side or front-to-back, or a combination of the two. Not to be confused with a *08 Raised Ranch*.



C grade



B grade



A grade

03: Colonial

Traditional New England design built from 1800's to the present. (If built in 1700's, see 63 *Antique*) Consists of 2 or 2 ½ stories beginning with a rectangular footprint & a side-gabled roof, sometimes a hip roof; and usually balanced fenestration. Staircases are typically centered, behind the entrance. Colonials built during the 1800's will typically have higher ceiling heights, larger windows, and roof overhangs (eaves) than those of the 1700's. Modern Colonials will present with any combination of these features, as well as turns in the roof & dormers, and as such will determine their grades.



C grade



B grade



A grade



X grade

04: Cape Cod

Short for Cape Cod Colonial, a 1 ½ to 1 ¾ story house, low to the ground with simple lines & side gabled roof. These were built during the 1700's to the present. If built in 1700's, see *63 Antique*. Typically a center staircase.



C grade



B grade



A grade



X- grade

05: Bungalow

Bungalows began appearing in the early 1900's. Typically small, one story or with an expansion area/dormers bringing up to 1 ½+ stories. Well proportioned, usually with a closed or open front porch with square, tapered columns and a low pitched roof with exposed rafters or beams.



C grade



B grade



A grade

06: Conventional

This category will include the classic “New Englander”, a 1 ½ to 2 ½ story home, the entrance located on the street-facing gable end. Staircase will typically be on a side wall, across from the entrance. You will see L-shaped designs as well, which are Folk Victorian style homes built in the 1800’s- early 1900’s. Also in this category will be gable-end 1 ½ story homes that are not quite bungalows.



C grade



B grade



A grade



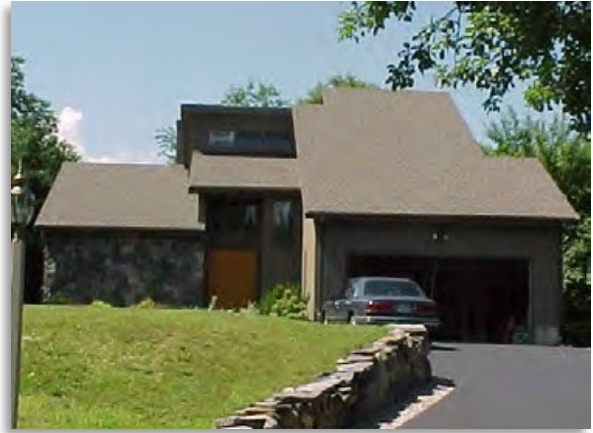
X- grade

07: Modern/Contemporary

Constructed after 1940, Could be any story height, typically open concept, horizontal lines, large windows and cathedral ceilings.



C grade



B grade



A grade



X grade

08: Raised Ranch

Typically a 1-Story Ranch style home on basement that is partially above grade. It is common to see the upper level protruding beyond the lower and the entrance between the levels. Basement garages are common, and lower level is usually finished.



C grade



B grade

09: 2 Unit

This is a 2 unit home that was converted at some point from a single family home. Not to be confused with a *10 Duplex*. Does not refer to a single family home with an accessory dwelling unit.



C grade



B grade



A grade

10: Duplex

Typically a side-by-side 2 unit home that was originally built for 2 residences. Does not refer to single family home with an accessory dwelling unit.



C grade



B grade



A grade

11: 3 Unit

3 Residential units, whether originally designed or converted. Does not include accessory dwelling units.



C grade



B grade



A grade

105: Townhouse/Row

Usually 2 or more stories, homes are connected to other townhouses by common walls. Owners own both the structure and the land.



C grade



B+ grade



A grade

106: Gambrel

Also called a Dutch Colonial. Features a roof that has two slopes on each side, a steep pitch below with shallow pitch at the top. Can be 1 ¾ stories or more, sometimes with dormers, porticos and turns in roofs. This style of roof allows for more headroom in the upper floor than a gable roof at any pitch.



C grade



B grade



A grade

107: Garrison

Short for Garrison Colonial, typically 2 or 2 ½ stories with the upper floor protruding beyond the first floor. When originally built in 1600-1700's, they were often combined with saltbox roof. Homes assessed as Garrisons are typically built 1950's to the present.



C grade



B grade

108: Saltbox

Saltbox refers to the roof construction, the rear slope extends to the first floor level or lower. It derives its name from resembling old wooden boxes that held salt and it was constructed to achieve more living and storage space. Commonly has a traditional 2 story Colonial or Garrison façade.



B grade



A- grade



A+ grade

109: Log

There are no log homes in Portsmouth at the time of the creation of this manual. Log homes are constructed of logs for the first floor, and may be logs or traditional stick-built construction on the upper floors, as opposed to a home with log siding. Older log homes are smaller with lower ceilings. Modern log homes will typically incorporate a modern/contemporary floor plan, open concept and cathedral ceilings.



36: Cottage

Typically, small 1 story homes.



C grade



C grade

63: Antique

A specialty category reserved for homes built in the 1700's that are prized for their quality period details such as post & beam construction, gunstock corners, exposed beams, wood doors with metal hardware, Indian shutters, chair rails, raised panels, wide pine floors, crane & beehive fireplace/hearths, and mantles. An Antique could be a Cape Cod, Conventional or Colonial. An Antique Colonial will typically have no eaves or roof overhang and the original window openings will be narrow. A home built in the 1700's may have little or no period details remaining, and as such would be categorized as their appropriate style instead of Antique, or be graded much lower.



C grade



B grade



A grade



X grade

110: ADU/Garage

An accessory dwelling unit above a garage or as a standalone unit. It is a fully independent living space with living area, plumbing, kitchen, etc. If no kitchen is present a 5% functional is added.



C grade



B grade

60: Historic

Certain styles and periods of architecture are particularly expensive to replicate or replace due to the specialized craftsmanship, materials, and design techniques involved. These buildings often represent high historical and cultural value, making them costly to restore or reproduce.

Factors Considered.

- **Materials:** Many period-specific materials (e.g., marble, handcrafted stone, high-quality timber, leaded glass) are no longer readily available or are very costly to procure.
- **Craftsmanship:** The level of craftsmanship required for intricate details (such as carvings, frescoes, stained glass, etc.) demands highly skilled labor that is difficult to find today.
- **Technological Complexity:** Certain architectural periods (like Gothic or Renaissance) employed engineering techniques that are hard to replicate with modern construction methods.
- **Time and Labor:** Many of these structures required long construction periods, often decades, involving hundreds of artisans, masons, and laborers. Replicating these buildings would similarly take years and be labor-intensive, thus increasing costs.

Historical architectures restoration or reproduction would require substantial financial resources, time, and expertise, making it cost-prohibitive to replace fully.

FEDERAL ARCHITECTURE 1780 - 1830



Federal architectural details are more gracefully elongated than in Georgian buildings. Houses from this period often display four symmetrically-placed chimneys, five-bay façade with center entrance (a bay is a window or door opening), semi-circular or elliptical fanlight over the door, and a shallow-hipped roof.

GEORGIAN ARCHITECTURE 1700 -1830



Typically, two stories and two rooms deep. Symmetrical with center doorway and evenly spaced and perfectly aligned upper and lower windows. Double-hung sash windows with smaller windowpanes. Pedimented dormers appear in grander Georgians. In the high Georgian style, square-toothed dentil molding runs along the cornice under the overhanging roof eave. Flattened columns flank the door and support a straight overhead crown.

SHINGLE ARCHITECTURE 1880-1900



Shingle style homes are clad in wood shingles from roof to just above ground level. The shingles are applied without corner boards, creating a smooth, monochromatic appearance. These homes feature irregular and asymmetrical shapes, with cross gables, hipped roofs, and gambrel roofs. Porches often have large, covered porches that are integrated into the overall design. Often have small, multi-pane windows, often with rounded contours. Homes may have round or polygonal shingled towers. Floor plans can be complex with irregularly arranged rooms that protrude from the center of the house. Typically built on heavy stone foundations.

SECOND EMPIRE ARCHITECTURE 1860 – 1890



This style has a mansard roof which can be curved or straight. Arched or circular dormers with hood molding. Projecting Bay windows, often three-sided. Eaves with decorative brackets. Heavily bracketed cornices. Patterned slate roofs or iron roof crests. Central projecting pavilions with porches or canopies, and elevated entrances with double or extra wide doors. Intricate stone ornament around doors and windows. Interiors with dark wood like mahogany and ebony, along with new materials like papier-mâché, cast iron, and mother of pearl. An abundance of color, often achieved with colored marble, malachite, onyx, porphyry, mosaics, and silver or gold plated bronze.

EARLY COLONIAL ARCHITECTURE – 1700's ANTIQUE



Simple, traditional design with plain exteriors having minimal embellishments colonial or cape style. Built with wood, brick or stone according to the region and time, rectangular and symmetrical in shape typically has a timber frame construction. Have a central door and often features symmetrical front entrance columns. Double sash windows variations may include dormer windows. Same number of windows on each side of the door, decorative window shutters. Central wood staircase with formal entry and generally two and sometimes three stories tall. Common living spaces located on the ground floor, bedrooms on second and/or third floors. Side gable or saltbox pitched roofs. Central chimney or double chimneys with one located at each end. One room deep, two or three rooms wide. May have additions added to expand first floor living space.

VICTORIAN 1837-1901



Known for elaborate ornamentation, steeply pitched roofs often with gables and turrets. Exteriors display vibrant and varied color schemes, bay and/ or stained-glass windows, ornate porches, patterned shingle and/or brickwork, and decorative/intricate trim.

GRADE	DESCRIPTION	WHEN TO USE
E	MINIMUM	Below current minimum building code requirements. Interior and exterior are plain and inexpensive with no attention to detail.
D-, D, D+	BELOW AVERAGE	Lower quality than the average quality home, but not necessarily below the minimum current building code requirements. Interior finish is plain with no refinements.
C-, C, C+	AVERAGE	Mass produced and most frequently occurring in the community. Quality of materials, design and workmanship is acceptable but does not reflect much custom craftsmanship.
B-, B, B+	GOOD	Good, yet standard quality materials that generally exceed minimum building codes. Some attention to detail and refinements in the exterior and interior. Upper end of this range may include some custom finishes.
A-, A, A+	EXCELLENT	Individually designed, much attention to interior detail with many refinements. Exterior has excellent sash trim and custom ornamentation. Approaching mansion quality with high grade materials.
X-, X, X+	LUXURY	Ornate mansion type residence with the highest quality materials and workmanship, unique custom design, and elaborate finishes. Represents the highest end of the market. All components greatly exceed normal requirements.

 **Take care in changing a grade. It should only be done under certain circumstances and only if you have authorization to do so. Grades may be adjusted only during a cyclical review, when new information has been obtained that was not known previously, or when there has been work done to the property that not only changes its condition but the actual quality of the residence, such as: knocking down walls to create open concept living area or the addition of architectural features or materials that are usually reflected in the next grade levels.**

 **When adjusting the grade of a condominium, be sure to review the other units in the complex for consistency.**

 **There are instances when the quality of the interior finish belies that of the exterior, either greater or lesser than what the exterior indicates. When this occurs, be sure to explain the disparity on the building notes screen, i.e. why the particular grade was selected.**

 **A plus (+) or minus (-) sign is used to recognize slight variations in quality between buildings. If the building is of better quality than the base grade, for example, a C+ grade is better than a C grade. A building's design can indicate its quality. A higher quality building is usually individually designed with more attention to detail, while a lower quality building may use a stock plan and have a simple floor plan. Appraisers may select a range of grade factors, such as C+ to B-, and then weigh the various quality factors to determine the proper grade factor.**

Condominiums

Condo Unit Construction Detail

Base Rate Values			
Value Source C	Living Area/GBA 1,878	RCN \$1,521,922	Regression \$0
Primary Bldg Use 1020	Effective Area 1,888	Bldg % Good 90.00	Income \$0
Building Style 124	Size Adj Factor .85714	RCNLD \$1,369,700	
		Bldg+xf Rcn For All Bldgs \$1,521,922.00	

Building #:		Section:	
1	of 1	1	of 1

Style:	124: Townhouse Int	Ttl Bathrms:	2: 2 Full
Model	05: Res Condo	Ttl Half Bths:	1
Grade	A-: A-	Xtra Fixtres	1
Stories:	2	Total Rooms:	5
Occupancy	1	Bath Style:	2: Above Avg Qual
Interior Wall 1:	05: Drywall/Sheet	Kitchen Style:	2: Above Avg Qual
Interior Wall 2:		WB Fireplaces	0
Interior Floor 1	12: Hardwood	WB Openings	0
Interior Floor 2	11: Ceram Clay Til	Mtl Fireplaces	1
Heat Fuel:	04: Electric	MTL Openings	1
Heat Type:	02: Warm Air	Kitchen Grd	
AC Type:	03: Central	Cost/Design	0
Ttl Bedrms:	02: 2 Bedrooms		

Choices for the fields of a condominium unit are the same as for residential construction detail, except for Style & Bathrooms which are listed below:

Ttl Bathrms

A pick list, choose the correct amount of full baths for this field.

Ttl Half Bths

A numeric field, type in the number of half baths.

Condominium Style Codes

CODE	DESCRIPTION	WHEN TO USE
120	House Conv 1FL	Residential- Converted from a single family or multi-family home, one floor.
121	House Conv 1FL+	Residential- Converted from a single family or multi-family home, more than one floor.
122	Townhouse End	Residential- This would be a 2 or 2+ story unit on the end, having only one shared wall.
123	Garden End	Residential- Unit is a 1-story flat situated at the end of the building, having less shared walls than interior units.
124	Townhouse Int	Residential- This would be a 2 or 2+ story interior unit, having 2 or more shared walls.
125	Garden Int	Residential- Unit is a 1-story flat situated inside the building, having more shared walls than end units.
126	Penthouse Condo	Residential- Unit is typically on the top level of a building with exclusive amenities.
129	Townhouse/Row	Residential- Unit is in the style of a single family home but is joined to another unit, usually by the garage.
55	Condominium	Residential- Free-standing single family home style condominium. No shared walls.

Condominium Dimensions

Free-standing condominium units are measured by using the exterior dimensions. Condominium units that have shared walls use interior dimensions provided by the condominium documents or measurements done by the assessing office.

Condo Main Elements

Building #: 1 of 1

Condo Main Elements

Parcel Data

Parcel ID

50016 : 0105-0002

Number

16

Bldg # / Sect #

1

1

Ownership %

0

Apportionment %

0.000

Apportionment Adj

0

Go To Condo Main

Adjustments

Condo Flr

01 : 1st Floor

Condo Unit Locn

02 : Water View Gd

Condo Adj1

Condo Adj2

Condo Adj3

Condo Adj4

Condo Adj5

Condo Adj6

Condo Main Attributes

Style:

55

Condominium

Stories:

4

Residential Units:

18

Cmrcl Units:

0

Res/Com Units:

0

Roof Structure

03

Gable/Hip

Roof Cover

03

Asph/F GlS/Cmp

Foundation

Exterior Wall 1:

20

Brick/Masonry

Exterior Wall 2:

Security:

Grade

C

C

Cmplx Cnd

 The fields under Condo Main Attributes are pulled from the Condo Master Card and are not editable on this screen.

Parcel ID

This is the parcel ID for the condo main, or master card/mother lot.

Number

A unique identifier for the condominium complex, the Complex ID is set when created. The unit type and location adjustments are specific to the Complex ID.

Bldg # / Sect

Must be assigned to the correct building/section number.

Condo Flr

This describes what floor the unit is on within the complex and allows for an adjustment if needed.

Condo Unit Location

This describes any additional locational influences the condominium unit may have, such as view or waterfront and allows for an adjustment if needed.

Ownership %

Not used at this time.

Apportionment %

Not used at this time.

Apportion Adjust

Not used at this time.

Condo Adj1 – 6

Not used at this time.

Condominium Main Construction Detail

Style:	55: Condominium	Foundation	
Model	04: Condo Main	Security:	
Grade	C: C	Cmplx Cnd	
Stories:	4	Xtra Field 1:	
Exterior Wall 1:	20: Brick/Masonry	Remodel Ext:	
Exterior Wall 2:		Super	
Roof Structure	03: Gable/Hip	Residential Units:	18
Roof Cover	03: Asph/F Gls/Cmp		
Cmrcl Units:			
Res/Com Units:			
Section #:			
Parking Spaces			
Section Style:			

This screen does not affect value for the condominium units. It is descriptive only. It is useful in describing the number or residential, commercial and total units.

 The complex adjustment for mixed use complexes must be set at 1.0. Values can be factored in the unit type and location adjustments.

Depreciation

Depreciation is the loss of value due to any factor. It is not to be confused with quality.

Depreciation Title

Section Level Depreciation

Year Built

Effective Year Built ☐ Ovr EYB

Functional Obsol Funct. Comment

External Obsol Ext. Comment

Condition

Percent Complete

Depreciation Code

Remodel Rating

Year Remodeled Override Initials

Override Value

Section Summary

Group **CND**

Effective Area **1902**

Base Rate **212**

RCN **\$1,350,089**

Eff Base Rate **\$688.95**

Bldg % Good **86**

Net Other Adj **\$39,662.50**

RCNLD **\$1,161,100**

Living Area/GBA **1892**

Code	Description	Gross	Living	Eff Area
BAS	First Floor	946	946	946
FUS	Upper Story, Finished	946	946	946
WDK	Deck, Wood	100	0	10

Value	Type	Reason Code	Date	ID	Comment
% Good	Remove		Select a date 15		
Misc. Improve	Remove		Select a date 15		
Cost To Cure	Remove		Select a date 15		

Override Appraised Bldg
Override Assessed Bldg
Override ID

-  Can use UC as a status to flag an account to inspect without changing the Percent Complete/Good
-  Take care in changing condition. If changes are minor, there may be no change to the condition rating.
-  Do not override depreciation unless specifically directed.

Year Built

This is the actual year built (AYB) of the building or section. When creating condominiums, retain the original year built of the building that is being converted. For mobile homes, it is usually the model year, but in some cases the actual year manufactured may be the year before. Do not change year built unless you have convincing evidence the information we have is not accurate.

Effective Year Built

This is table-driven, based upon the [Depreciation Code](#). This should make sense when considering the condition of the building/unit, relative to its AYB. The higher the Depreciation Code, the less depreciation and the closer the EYB is to the current base year (effective date of the appraisal) in the CAMA system.

Functional Obsolescence

Definition from IAAO “Property Assessment Valuation, Third Edition”:

“Functional utility is the overall usefulness and desirability of a property. The ultimate criterion is whether the improvement efficiently satisfies the wants and needs of the market. Functional obsolescence is the loss of value in a property improvement due to changes in style, taste, technology, needs, and demands and can be curable or incurable. Functional obsolescence exists when a property suffers from poor or inappropriate architecture, lack of modern equipment, wasteful floor plans, inappropriate room sizes, inadequate heating or cooling capacity, and so on. It is the inability of a structure to perform adequately the function for which it is currently used.”

Enter the percentage amount of functional obsolescence, if applicable. When calculated, it is subtracted from the % Good. The amount should make sense in the current market and when considering the cost to cure. A property owner may see a defect in their property that the market doesn’t recognize. There should be market evidence of the obsolescence. **Always note the reason for the “func” on the building notes screen.** Please refer to the following list for recognized types of functional obsolescence. See the Assessor if you encounter functional obsolescence not on this list.

Type	When to use/Amount
Dirt basement	Please refer to USPAP Manual
Layout	Please refer to USPAP Manual
Low ceilings	Please refer to USPAP Manual
Galley kitchen?	Please refer to USPAP Manual
Loss of headroom	Usually 3 rd floor condominium unit with sloped ceiling due to kneewalls. The area of the condominium will already reflect the loss of floor area due to kneewalls.

External Obsolescence (AKA Economic Obsolescence)

Definition from “Marshall & Swift Residential Cost Handbook”:

“External Obsolescence is a change in the value of a property, usually negative but can be an enhancement, caused by forces outside the property itself, ... Different types of property, residential or commercial, will be affected differently by these external forces. For example... Close proximity to a major highway is generally much more beneficial for an apartment complex than a single-family residence, etc. Any abnormal, isolated or temporary cases of external obsolescence, usually computed separately, can be measured by market abstraction and capitalization of the imputed loss or gain, which generally affects land values first, then the improvements, by changing the possible uses and altering remaining life.”

Enter the percentage amount of external obsolescence, if applicable. When calculated, it is subtracted from the % Good. There should be market evidence of the obsolescence. **Always note the detailed reason for the “Eco” on the building notes screen.** Please refer to the following list for recognized types of external obsolescence. See the Assessor if you encounter previously unrecognized obsolescence.

Always check neighboring properties of the same use to verify the depreciation is applied in a consistent and appropriate manner. Keep in mind that larger geographic influences are typically reflected in the street index (i.e. the neighborhood code and factor). This additional external obsolescence would not be affecting an entire neighborhood or class of properties.

Type	When to use/Amount
Location	Per Assessor’s authorization only. Make sure building note is detailed. Please refer to USPAP Manual.
Lack of Parking	Adequate parking based on single family or multi family home. Condo should have assigned spots or otherwise qualify. Please refer to USPAP Manual.
Rte 1 Bypass	Proximity to busy state highway. Please refer to USPAP Manual.
I-95	Proximity to turnpike. Please refer to USPAP Manual.
Rail Road	Proximity to rail road tracks. Please refer to USPAP Manual.

Condition

This is also called the “Status” of the property.

Code	Description	When to use	How
AP	Addntl Physical	It may be a temporary deterioration of the building, such as damage caused by an accident or vandalism. Repairs are needed.	Enter the actual % amount of AP. This will be subtracted from the % Good, decreasing value.
C1	Residential	Currently there are none	
C3	Commercial	Currently there are none	
C4	Industrial	Currently there are none	
CU	Change in Use	Currently there are none	
DF	Deferred Maintenance	There may be additional physical deterioration beyond the scope of the current depreciation code, but not quite as much as the next step down. Or this may be certain components that need replacing and this isolates the value of those components.	Enter the actual % amount of DF. This is subtracted from % Good, decreasing the value.
MA	Market Adjust	This will add value, increasing the % Good	Only with Assessor authorization
NT	Non Taxable	When there is a portion of the property that is non-taxable. (Strawberry Banke is common)	Enter the actual % amount of NT in % Compl. This replaces % Gd and decreases value.
PD	Physical Damage		Enter the total % in % Compl to replace the % Good. Decreases value.
TF	TIFF		
UC	Under Construction	The building is under construction as of April 1. Use the UC calculator to determine the amount to enter. This is a flag for the team to follow up the next tax year.	Must adjust the % Compl amount. See UC calculator and Percent Complete, below.

Percent Complete

This is the level of completion as of April 1 when a building is under construction. We use UC as the status and enter the appropriate percentage. If a building is new construction, the % complete is straight-forward. If the building is being renovated, we combine the % complete of the area under construction with its Percent Good. (See formula below)

UC Calculator

Use this formula to calculate % Cmpl (Percent Complete) when a property is UC (Under Construction).

A	B	C	D	E	F	G	H	I
SF OF UC AREA	TOTAL EFF AREA OF BLDG SF	UC % OF AREA	% COMPLETE (of the UC area)	RECIPROCAL OF % COMPLETE	% UC OF TOTAL BLDG	CURRENT % GOOD	% UC TOTAL x % GOOD	NEW % Cmpl W/ UC STATUS
500	2000	25%	50%	50%	13%	90%	11%	79%
		A / B		100% - D	C * E		F * G	G - H



When removing UC, delete UC from status (condition), then tab through. The % Good automatically recalculates.

Physical Depreciation (Depreciation Code)

Homes less than 15 years which have been totally renovated should utilize a depreciation code to reflect 95-100 percent good. Other conditions may apply to warrant different depreciation codes!

When selecting the code for physical depreciation, remember it is relative to the age of the building. A brand new building is in average condition for its age, i.e. it is in the condition you would expect, for its age.



Buildings that are more than 25 years old should be at a minimum of GD (Good) if maintained well.

Code	Description	When to use
CR	Completely Remodeled	A building already considered in excellent condition has had all major items such as roofing, windows, siding or paint, heating system, kitchen & baths. Let % Gd be your guide when valuing.
MR	Moderately Remodeled	A building already considered in excellent condition has had some major items updated. Let the % Gd be your guide when valuing.
EX	Excellent	All major items such as roofing, windows, siding or paint, heating system, kitchen & baths have been updated. No deferred maintenance.
VG	Very Good	All or most major items such as roofing, windows, siding or paint, heating system, kitchen & baths have been updated. There may not be obvious deferred maintenance.
GD	Good	There have been some updates to the major components, and the building has been well-maintained. Very little deferred maintenance.
AV	Average	Some evidence of deferred maintenance but all major components such as roofing, windows, siding, heating system, kitchen and baths are functional. It is the condition you would expect it to be in under typical maintenance over the years.
FR	Fair	Generally no updates, and one or some of the major components are in need of repair.
PR	Poor	Generally no updates, and many of the major components are in need of repair or replacement.
VP	Very Poor	Generally no updates, and all of the major components are in need of repair or replacement. Likely in need of demolition if cost to cure outweighs cost to replace.
UN	Uninhabitable	The building is not habitable for its intended purpose. Requires demolition. Must have documentation.

Remodel Rating

Generally not used, in favor of the CR and MR depreciation codes (above).

Year Remodeled

If the building has been renovated, enter the year here. This will not change value by itself, and is useful information. It only changes value if paired with a Remodel Rating and if 10 years or less from date of appraisal.

Section Override

This is only to be used under direction of the Assessor.

Outbuildings (Commercial or Residential)

Code	Sub	Description	Sub Type Desc	UOM	Units	Unit Price	Yr Blt	Dep.	% Gd	Grade	RCN	Meas. 1	Meas. 2	Comment	Assessed Value	Override
SHD1		SHED FRAME		S.F.	80.00	\$13.00	2003	0.00	50	C	1,040.00	8	10		500.00	☐

Add Delete

Primary Outbuilding Information

Code: SHD1: SHED FRAME

Sub Type:

Unit Price: 13.00

☐ Unit Price Override

Unit Type: S.F.

Units: 80.00

Measure 1: 8

Measure 2: 10

Comments:

Additional Outbuilding Information

Quantity:

Quality: C:

Condition: A:

Year: 2003

Effective Year: 2003

☒ Effective Year Override

Depreciation: 0.00

Percent Good: 50

☒ Override % Good

Economic Obsol:

Functional Obsol:

Stories:

Basement:

Value Override
☐ Value Override
Appraised Value: 500.00
Assessed Value: 500.00

Outbuildings are generally detached; graded and depreciated separately from the building.

Code and Units

See outbuilding [table](#) for various outbuilding codes and the appropriate Unit Type/UOM (unit of measure). If the unit of measure is units or linear feet (i.e. one number), enter it here.

 Be sure to enter the correct amount for the unit of measure listed. You wouldn't want to enter S.F. (square feet) for something that is valued by the whole unit!

Subtype & Unit Price

These are set when the outbuilding is created and valued, not editable.

Grade

Select from the pick list the appropriate quality rating

Condition

Select from the pick list the appropriate condition rating to achieve the **appropriate % Gd**. The outbuilding depreciation tables are not relative to the age of the outbuilding. Typically choose Average (50% Gd).



The depreciation tables for outbuildings works differently than with houses.



If the outbuilding is UC, then override the % Gd to reflect its percent complete. (Do not override anything else) Remember to remove the override when closing out the permits at 100% complete. Explain this in building notes.



Do not otherwise override outbuildings unless specifically directed.

Measure 1 & 2

Enter LENGTH in Measure 1 then WIDTH in Measure 2. Vision will calculate the square footage and the units will automatically populate.



Don't leave Measure 2 blank, zero or null. If the UOM is not S.F., enter 1 in Measure 2.

Year Built

Enter the year built of the item. This is informational only, does not change the value.

Outbuilding Codes

Agriculture Related

Code	Description	Unit Type	When to use
RAR	RIDING ARENA	S.F.	NONE CURRENTLY
SLO1	SILO-WD OR CNC	DIAXHT	NONE CURRENTLY
STB1	STABLE	S.F.	NONE CURRENTLY
STB2	W/IMPROVEMENTS	S.F.	NONE CURRENTLY

Barns

Code	Description	Unit Type	When to use
BRN1	BARN - 1 STORY	S.F.	
BRN2	1 STORY W/BSMT	S.F.	
BRN3	1 STORY W/LOFT	S.F.	
BRN4	1 STY LFT&BSMT	S.F.	
BRN5	2 STORY	S.F.	
BRN6	2 STY W/BSMT	S.F.	
BRN7	TOBACCO BARN	S.F.	
BRN8	POLE BARN	S.F.	

Buildings

Code	Description	Unit Type	When to use
BHS1	CMM BTH HSE AV	S.F.	Bath house, average quality
BHS2	CMM BTH HSE GD	S.F.	Bath house, good quality
BHS3	CMM BTH HSE PR	S.F.	Bath house, poor quality
BOT1	BOATHOUSE	S.F.	Boat house
BOT2	BOATHOUSE W/FIN RM	S.F.	Boat house with finished area
BTH1	BATH HOUSE/CAB	S.F.	NONE CURRENTLY
BTH2	W/PLUMBING	S.F.	Pool house
CAB1	CABIN-MINIMAL	S.F.	
CAB2	W/PLUMBING ETC	S.F.	
CAB3	CABIN-GOOD QUAL.	S.F.	
FGR1	GARAGE-AVE 02 DETACHED	S.F.	
FGR2	GARAGE-GOOD 02 DETACHED	S.F.	
FGR3	GARAGE-POOR	S.F.	
FGR4	GAR W/LFT AVE	S.F.	
FGR5	W/LOFT GOOD	S.F.	
FGR6	W/LOFT-POOR	S.F.	
FGR7	TOP QUALITY GARAGE	S.F.	Detached garage with finished living area, but no plumbing.
GHS1	GUEST HS/STUDIO -NO PL	S.F.	No plumbing
GHS2	GUEST HS/STUDIO W/ P	S.F.	With plumbing.
RL1	STUDIO	S.F.	
RS1	UTIL BLDG FRAME	S.F.	
RS2	UTIL BLDG STEEL	S.F.	
RS3	UTIL BLDG MASON	S.F.	
SHP1	WORK SHOP AVE	S.F.	
SHP2	WORK SHOP GOOD	S.F.	
SHP3	WORK SHOP POOR	S.F.	

Canopy

Code	Description	Unit Type	When to use
CAN1	CANOPY AV 02 DETACHED	S.F.	
CAN2	CANOPY GOOD 02 DETACHED	S.F.	
CAN3	CANOPY EXCEL 02 DETACHED	S.F.	
FCP	CARPORT 02 DETACHED	S.F.	

Deck/Porches

Code	Description	Unit Type	When to use
CDK	COMPOSITE DK	S.F.	Minimum size to pick up is 25 s.f.
FEP	ENCLOSED PORCH 02 DETACHED	S.F.	Minimum size to pick up is 25 s.f.
FOP	OPEN PORCH 02 DETACHED	S.F.	Minimum size to pick up is 25 s.f.
FSP	SCREENED PORCH	S.F.	Minimum size to pick up is 25 s.f.
GAZ	GAZEBO	S.F.	Minimum size to pick up is 25 s.f.
WDK1	WOOD DECK 02 DETACHED	S.F.	Minimum size to pick up is 25 s.f.

Docks

Code	Description	Unit Type	When to use
DCK2	BOAT DOCK HVY COMM.	S.F.	
DCK3	COMMERCIAL WHARF	S.F.	
RD1	BOAT RAMP RES	UNITS	
RD2	BOAT DOCK MED RES	UNITS	
RD3	BOAT DOCK HVY RES	UNITS	

Fences

Code	Description	Unit Type	When to use
FN1	FENCE-4' CHAIN	L.F.	Commercial only
FN10	W/O TOP RL-10'	L.F.	Commercial only
FN2	FENCE-5' CHAIN	L.F.	Commercial only
FN3	FENCE-6' CHAIN	L.F.	Commercial only
FN4	FENCE-8' CHAIN	L.F.	Commercial only
FN5	FENCE-10'CHAIN	L.F.	Commercial only
FN6	W/O TOP RL-4'	L.F.	Commercial only
FN7	W/O TOP RL-5'	L.F.	Commercial only
FN8	W/O TOP RL-6'	L.F.	Commercial only
FN9	W/O TOP RL-8'	L.F.	Commercial only
FN11	VINYL FENCE	L.F.	Commercial only
FN12	STOCKADE	L.F.	Commercial only
FN13	FENCE WRGHT IRON	L.F.	Commercial only

Auto Related

Code	Description	Unit Type	When to use
CAT	COMP AIR PUMP TIRES	UNITS	
EVC	ELE VEH CHGR RES LVL 1	UNITS	Residential
EVC2	ELE VEH CHGR LEVEL 2	UNITS	Commercial quality
EVC3	ELE VEH CHGR LEVEL 3	UNITS	Tesla Super Charger
PM1	GAS PUMP SINGLE	UNITS	
PM2	GAS PUMP SIN/CARD	UNITS	
PM3	GAS PUMP MULTI	UNITS	
PM4	GAS PUMP MULTI/CARD	UNITS	
PMP1	PUMP-SING HSE	UNITS	
PMP2	W/BLENDING	UNITS	
PMP3	ELECTRONIC	UNITS	
PMP4	DOUBLE HOSE	UNITS	
PMP5	W/BLENDING	UNITS	
PMP6	ELECTRONIC	UNITS	
PMP7	3 HOSE	UNITS	
PMP8	6 HOSE	UNITS	
PWLA	TESLA TYP PWR WALL	UNITS	
VC1	COM VACUUM	UNITS	

Greenhouses

Code	Description	Unit Type	When to use
GRN1	GREEN HOUSE-RS	S.F.	Residential greenhouse
GRN2	COMM GLASS	S.F.	Commercial glass greenhouse
GRN3	COMM PLASTIC	S.F.	Commercial plastic greenhouse

Lights

Code	Description	Unit Type	When to use
LT1	LIGHTS-IN W/PL	UNITS	
LT10	W/DOUBLE LIGHT	UNITS	
LT11	W/TRIPLE LIGHT	UNITS	
LT12	W/FOUR LIGHTS	UNITS	
LT2	W/DOUBLE LIGHT	UNITS	
LT3	W/TRIPLE LIGHT	UNITS	
LT4	W/FOUR LIGHTS	UNITS	
LT5	MERC VAP/FLU	UNITS	
LT6	W/DOUBLE LIGHT	UNITS	
LT7	W/TRIPLE LIGHT	UNITS	
LT8	W/FOUR LIGHTS	UNITS	
LT9	HGH PRE-SOD PL	UNITS	

Mobile Homes

Code	Description	Unit Type	When to use
SM4	SKIRTING	L.F.	

Miscellaneous

Code	Description	Unit Type	When to use
ATM1	ATM DETACHED 02 DETACHED	UNITS	
BBC	BASKETBALL COURT	S.F.	
BK1	SEAWALL/BULK HEAD COMM	L.F.	Retaining wall along waterfront
HOLE	GOLF	UNITS	
KEN1	KENNEL-AVG	S.F.	
KEN2	KENNEL-GOOD	S.F.	
KF1	KIOSK	S.F.	
KSK1	KIOSK-SERV STA	S.F.	
PG1	PARKING GARAGE UNDERGROUND	UNITS	
PKK	KIOSK PARKING LOT	UNITS	
PKS	ADDTL PARKING SPC 02	UNITS	Residential condominiums only, when the units within the complex do not all have the same number of parking spaces. The Condition will reflect the location of the property. Downtown E for excellent, Lafayette Road A for average. Pricing should make sense relative to location.

Code	Description	Unit Type	When to use
PKS1	ADDTL PKG UNGRND	UNITS	
RR1	TRACK RAILROAD	L.F.	
SCL1	SCALES-MECHAN	TONS	
SCL2	SCALES-ELECT	TONS	
SL18	SOLAR 2018	WATTS	Enter the full watts of the system, not kw. This is depreciated quickly. C grade and Average condition.
TEN	TENNIS COURT	S.F.	
XY7	MISC/SOUND VALUE	UNITS	Manual entry, Assessor only

Paving/Patios

Code	Description	Unit Type	When to use
FNDT	FOUNDATION	S.F.	Usually when UC, as of April 1
FND1	SLAB	S.F.	
PAT1	PATIO-AVG	S.F.	Simple in construction & design over 80 s.f.
PAT2	PATIO-GOOD	S.F.	Hardscape Patio over 80 s.f.
PAV1	PAVING-ASPHALT	S.F.	Commercial only
PAV2	PAVING-CONC	S.F.	Commercial only
PC2	PAVING HEAVY	UNITS	Commercial only
PT1	COM BRICK PATIO	S.F.	Commercial only
PT3	PATIO CONCRETE	S.F.	

 Only patios which are utilized as outdoor living spaces are collected data elements for valuation purposes. These include outdoor kitchen spaces, fire features, and seating areas used for entertaining and dining purposes.

 If you see a patio noted on the building note screen, be sure to add it to the O/B screen and remove the note.

Pools

Code	Description	Unit Type	When to use
SPL1	POOL-INGR CONC	S.F.	Concrete in-ground pool with vinyl liner
SPL2	POOL-INGR VN/P	S.F.	Lower end in-ground pool, polymer/composite with vinyl liner
SPL3	POOL-INGR GUNI	S.F.	Higher end in-ground pool, white or colored plaster interior finish, may have tiling.
SPL4	POOL AGR ROUND	DIAMETER	Above ground, currently no value
SPL5	POOL AGR OVAL	LENGTH	Above ground, currently no value
SPL6	POOL AGR RECT	S.F.	Above ground, currently no value
SPL8	COMM SWIM POOL	S.F.	Commercial swimming pool

Sheds

Code	Description	Unit Type	When to use
IMP	IMPLEMENT SHED	S.F.	
LNT	LEAN-TO	S.F.	
SH1	COM SHED FRAME	S.F.	
SH2	COM SHED ALUM	S.F.	
SH3	COM SHED METAL	S.F.	
SHD1	SHED FRAME	S.F.	Minimum size to pick up is 80 s.f.
SHD2	W/LIGHTS ETC	S.F.	Minimum size to pick up is 80 s.f.
SHD3	METAL	S.F.	Minimum size to pick up is 80 s.f.

Signs

Code	Description	Unit Type	When to use
BB1	BILLBOARD	S.F.	
BB2	SIGN	S.F.	
SGN1	SIGN-1 SD W/M	S.F.&HGT	
SGN2	DOUBLE SIDED	S.F.&HGT	
SGN3	W/INT LIGHTS	S.F.&HGT	
SGN4	W/MOTOR & LTS	S.F.&HGT	

Tanks

Code	Description	Unit Type	When to use
TN1	COM TANK ELV STEEL	UNITS	
TN2	COM TANK STEEL-PETR	BBLS	
TN4	COM TANK CONCRETE	UNITS	
TN5	COM TANK STEEL PRE	UNITS	
TN7	COM TANK UNGRD ST	GALS	
TNK2	3000-10000 GAL	GALS	
TNK3	GT-10,000	GALS	
TR1	COM TANK UNGRD FB	UNITS	

Utility/Radio Related

Code	Description	Unit Type	When to use
CON	CONDUIT	L.F.	
CTA	CELL TOWER ARRAY	UNITS	
CTCL	CELL COLOCATOR	UNITS	
CTF	CELL TOWER FRAME	L.F.	
CTM	CELL TOWER MONOPOLE	L.F.	
MSC2	UTILITY VALUE	UNITS	
MSC7	LCA FIN STORAGE	UNITS	
PGAS	GAS PIPELINE 30"	L.F.	
TEL1	TELEPHONE POLES 100	UNITS	
TT1	COM TOWER RADIO	L.F.	
TT2	COM TOWER MICRO	L.F.	
TT3	COM TOWER TV	L.F.	

Extra Features

Extra Features are tied to the building's actual year built (AYB), unless on override.

The screenshot shows the 'Extra Features' window. At the top right, it says 'Building #: 1 of 1'. Below this is a table with columns: Section, Code, Sub Type, Description, Sub Desc, Unit Type, Units, Unit Price, Year, Dep Rate, % Good, Quality, Rcn, Meas 1, Meas 2, Notes, Assess Value, and Val Ovr. The table contains two rows: one for 'FBLA FINISHED BSMNT' and another for 'CAN1 01 CANOPY AVG ATTACHED S.F.'. Below the table are two tabs: 'Add Extra Features' and 'Delete Extra Features'. The 'Add Extra Features' tab is active, showing a form with two main sections: 'Primary Extra Feature Information' and 'Additional Extra Feature Information'. The 'Primary' section includes fields for Section (1), Code (FBLA: FINISHED BSMNT), Sub Type, Unit Price (32.00), Unit Type (S.F.), Units (200.00), Measure 1, Measure 2, and Notes. There is a checkbox for 'Unit Price Override'. The 'Additional' section includes fields for Quantity, Quality (B), Condition (A), Year (1998), Effective Year (1998), Depreciation (1.00), Percent Good (79), Economic Obsol, Functional Obsol, Stories, and Basement. There is a checkbox for 'Effective Year Override' and a checkbox for 'Override % Goo'. At the bottom left, there is a 'Value Override' checkbox and an 'Appraised Value' field showing 6300.

 Be sure to add the extra feature to the appropriate building and section number, so that it is depreciated correctly.

Code

See table on next page.

Subtype

This is table-driven, not editable.

Unit Price

Table-driven, not editable unless Unit Price Override is checked. Tab through even if it is blank and there is an error message. It will correct as you enter more information.

Unit Type

For reference, this is the unit of measure. Be sure not to enter the number of items if the item is valued by square feet.

Units

Enter the number of units here if unit type calls for it. Otherwise, if entering measurements below, this will automatically update.

Measure 1 + 2

Dimensions in feet when measured by square feet. If units are entered, Measure 1 will automatically populate. In this case you will need to enter 1 for Measure 2 in order for syncing to work with CAMACloud.

Notes

Use this field to describe the reason for any overrides. Can be used to describe the item when appropriate.

Quality

Typically matches grade of building.

Condition

Use the correct table residential is alpha, commercial is numeric. Will typically match the overall condition of the property.

Year & Effective Year

This automatically updates when you assign Quality and Condition. Do not override.

Depreciation / Percent Good

This is automatic unless Override % Good is checked. This may be used to adjust the value of a feature but must be consistently applied and under direction.

Economic/Functional Obsc

This is used to factor the value for external or functional obsolescence when appropriate and only under direction. Not typically used because if there are either of these types of obsolescence, they will be applied to the entire building on the building's depreciation screen.

Extra Features Codes

Code	Description	Unit Type	When to use
A/C	AIR CONDITION	S.F.	Only used when part of the building has A/C. If whole building has A/C, it is valued in Construction Detail.
ATM	AUTOMATIC TELLER	UNITS	
BAL	BALCONY	S.F.	
BL1	BOWLING LANE1	UNITS	
BL2	BOWLING LANE2	UNITS	
BOX	SAFE DEPOSIT	UNITS	
CANA	CANOPY AVG	S.F.	
CANG	CANOPY GOOD	S.F.	
CANE	CANOPY EXCEL	S.F.	
CLR1	COOLER	S.F.	
CLR2	FREEZER TEMPS	S.F.	
CR1	COMPUTER FLOOR	S.F.	
DUW1	DRIVE-UP WINDW	UNITS	
DUW2	WIDE BAY	UNITS	
DUW3	W/PNEU TUBE	UNITS	
DUW4	W/REM SCR&TUBE	UNITS	
ELV1	COMM/FREIGHT (2 TON)	STOPS	Elevators start at 2 stops for a 2-story building.
ELV2	COMM/FREIGHT (5 TON)	STOPS	
ELV3	RESIDENTIAL	UNITS	
ENT	ENCLOSED ENTRY	S.F.	
FBLA	FINISHED BSMNT	S.F.	Finished partitioned living space with quality of materials and workmanship commensurate with the living area above grade.
FCPA	CARPORT ATTACHED	S.F.	
FPL	GAS FIREPLACE OUTDOOR	UNITS	
FPL1	FIREPLACE 1 STORY COMM.	UNITS	Commercial use
FPL2	FIREPLACE 2+ STORY COMM.	UNITS	Commercial use
GEN	GENERATOR RES	UNITS	In note field, state the kw
GENC	COMM. GENERATOR	KW	

Code	Description	Unit Type	When to use
GIR1	GIRDERS LT 12"	L.F.	
GIR2	GIRDERS 13"-18	L.F.	
GIR3	GIRDERS 19"-24	L.F.	
GIR4	GRDRS OVER 24"	L.F.	
HRTH	HEARTH	UNITS	
HTB	HOTTUB	UNITS	In ground spa only- not above ground.
KIT	EXTRA KITCHEN	UNITS	Add this when there is a full, extra kitchen in the home, beyond the amount indicated in the style of the home. If an ADU is detached from the home, do not add an extra kitchen.
LD1	LOAD DOCK ST/CC	S.F.	
LD2	LOAD DOCK WOOD	S.F.	
LD4	TRUCK WELLS	UNITS	
LDL1	LOAD LEVELERS	UNITS	
LDL2	W/MAN FLIP OUT	UNITS	
LFT1	LIFT-LIGHT	UNITS	
LFT2	LIFT-HEAVY	UNITS	
LT13	FLOOD LIGHT ATT	UNITS	
MEZ1	MEZZANINE-UNF	S.F.	
MEZ2	FINISHED	S.F.	
MEZ3	W/PARTITIONS	S.F.	
NDP	NITE DEPOSIT	UNITS	
OD1	OVERHEAD DOOR	UNITS	
OD2	OVHD DOOR MOTOR	UNITS	
REC	REC ROOM	S.F.	Finished open area with generally an average amount of electric/heating ducts/lighting.
RNG	INDOOR RANGE	S.F.	
RQT	RACQUETBALL	UNITS	
SNA	SAUNA	UNITS	
SOLR	SOLAR	WATTS	DETACHED FROM HOUSE
SPL7	INDOOR POOL	S.F.	
SPR1	SPRINKLERS-WET	S.F.	SQ FT of gross area sprinkled
SPR2	WET/CONCEALED	S.F.	SQ FT of gross area sprinkled
SPR3	DRY	S.F.	SQ FT of gross area sprinkled
TER	TERRACE	S.F.	
TS1	TRUCK SCALE	UNITS	
TS2	TRUCK SCALE	UNITS	
VLT1	VAULT-AVG	S.F.	
VLT2	VAULT-GOOD	S.F.	
VLT3	VAULT-EXCELLNT	S.F.	
VLT4	VAULT- RECORD	S.F.	
WDKA	WOOD DECK	S.F.	
WHL	WHIRLPOOL	UNITS	Commercial use int. jetted tubs for nursing/hosp.

Sketch

Subareas

-  Assign the subareas from top to bottom.
-  Measure the exterior of the building from the siding, not the foundation. Round up to the nearest foot if the length is 7" or more.
-  Condominiums are typically valued on the square footage stated in the declaration or plan, plus any limited common areas assigned to the unit or owner. Condominium owners typically do not own to the exterior walls, especially in a 3rd floor unit. In these units, the floor area within the eaves to the knee wall is usually not included in the unit's area calculation. The subarea assigned for living area should be BAS so that 100% of the area is valued. For these reasons exterior measurements would not be accurate and calling the already reduced square footage on an attic level TQS, FHS, or EAF/FAT would not be appropriate. Square footage stated in the declaration or plan is the most reliable measure of the area of a condominium.

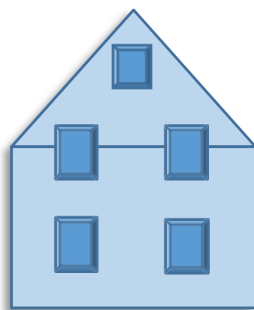
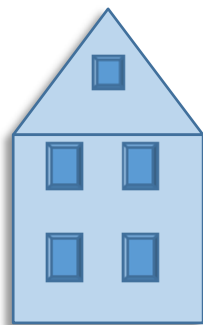
CODE	AREA	EFFECTIVE AREA (% OF GROSS AREA)	LIVING AREA (% OF GROSS AREA)	DESCRIPTION
AOF	Office	100%	100%	
APT	Apartment	100%	100%	
BAS	First Floor	100%	100%	
CAN	Canopy	20%	0%	
CLP	Loading Platform, Finished	30%	0%	
CRL	Crawl Space	5%	0%	4 ft and above; Partial basement with low ceiling height, p/u as UBM apply Func. Ob. for lack of height
CTH	Cathedral Ceiling	0%	0%	No value. Used to describe and account for the lack of a story in a given area.
DCK	Deck, Metal	10%	0%	
EAF	Attic Expansion	35%	35%	Finished, use when there are turns or dormers in attic roof
EAU	Attic Expansion Unfinished	25%	0%	Unfinished, use when there are turns or dormers in attic roof
FAT	Attic	25%	25%	Finished
FBM	Finished Basement	45%	0%	Entire area of basement is finished living space
FCP	Carport	20%	0%	
FEP	Porch, Enclosed	70%	0%	
FGR	Garage, Attached	40%	0%	All above grade garages.
FHS	Half Story, Finished	50%	50%	
FOP	Porch, Open	20%	0%	
FSP	Porch, Screened	25%	0%	
FST	Utility Storage	15%	0%	
FUS	Upper Story, Finished	100%	100%	
GRN	Greenhouse	45%	0%	

CODE	AREA	EFFECTIVE AREA (% OF GROSS AREA)	LIVING AREA (% OF GROSS AREA)	DESCRIPTION
OVH	Overhang	20%	0%	
PTO	Patio	10%	0%	See Outbuildings instead.
SDA	Store Display Area	100%	100%	SAME AS BAS
SFB	Base, Semi-Finished	70%	70%	40% Res? Finished raised basement, use in Raised ranches. Apply UC in depreciation instead.
SLB	Slab	0%	0%	No value.
TQS	Three Quarter Story	75%	75%	
UAT	Attic	10%	0%	Unfinished attic. Attics are assumed finished unless otherwise known.
UBM	Basement, Unfinished	20%	0%	Typically used, basements are assumed unfinished unless otherwise known. Add finished basement area in "Extra Features"
UEP	Porch, Enclosed, Unfinished	50%	0%	Not considered to be under construction, but is without interior finish.
URG	Unfinished/Underground, Garage	30%	0%	Used for condos
UHS	Half Story, Unfinished	30%	0%	Not typically used. Half story without interior finish. If under construction, apply UC in depreciation instead.
ULP	Loading Platform, Unfinished	0%	0%	No value. Descriptive only.
UNK	Unknown	0%	0%	Do not use.
UQS	Three Quarter Story, Unfinished	40%	0%	Rarely used- for 3/4 story that is simply unfinished but not under construction, such as over a garage.
UST	Utility, Storage, Unfinished	10%	0%	No interior finish, not under construction. Previously used for covered basement access, which are not picked up.
UUS	Upper Story, Unfinished	50	0	Rarely used. No interior finish in full upper story, not under construction.
WDK	Deck, Wood	10	0	Open with no roof.

Story Height Identification

Attic

FAT, UAT



FAT/FUS/BAS/UBM

Window is high into the peak of the roof, eaves are far below the bottom of the window.



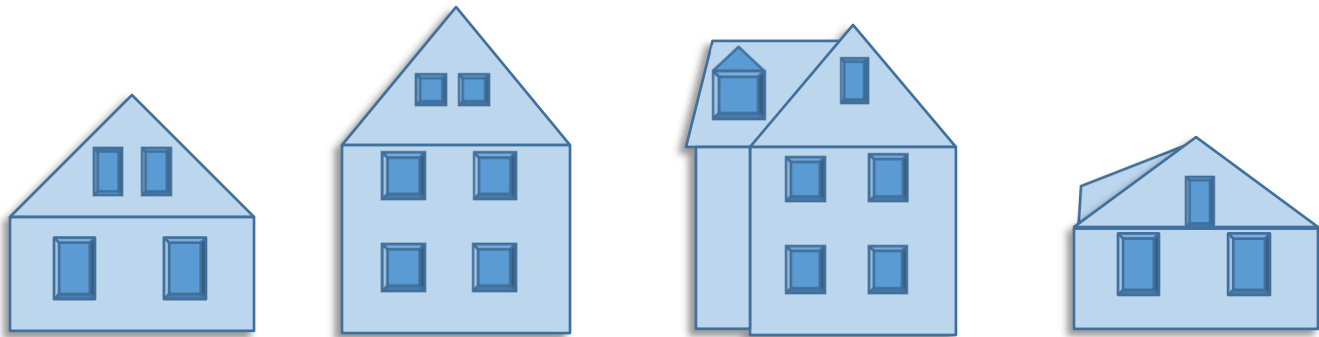
FAT/TQS/BAS/UBM

Window is high in the peak of the roof, eaves far below bottom of the top window. Minimal headroom.



Don't forget, there may be an additional story above mansard roof.

Expansion Attic
EAF, EAU



EAF/BAS/UBM EAF/FUS/BAS/UBM
Windows are mid-way between peak and eaves.

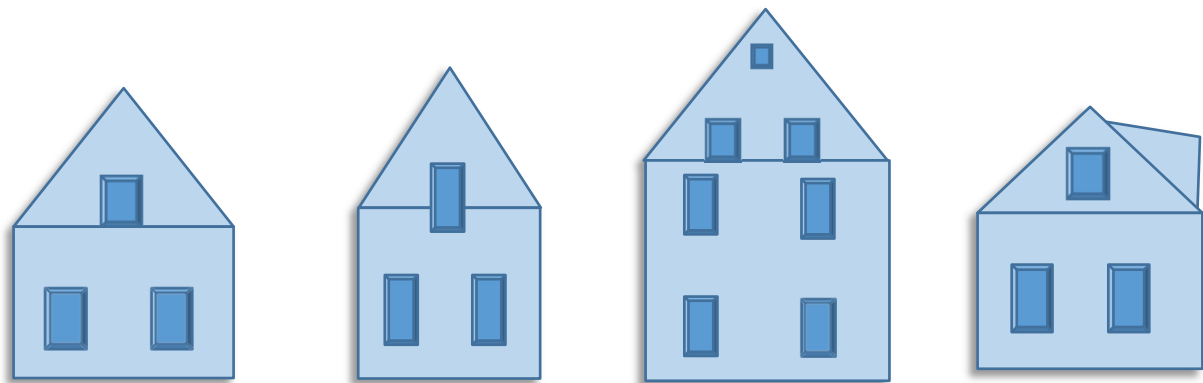


EAF/FUS/BAS/UBM
Attic + turns in roof



EAF/BAS/UBM
Attic + dormer

Half Story
FHS, UHS



FHS/BAS/UBM
Eaves at the bottom
of window



FHS/BAS/UBM
Eaves can cut the
bottom half of the
window



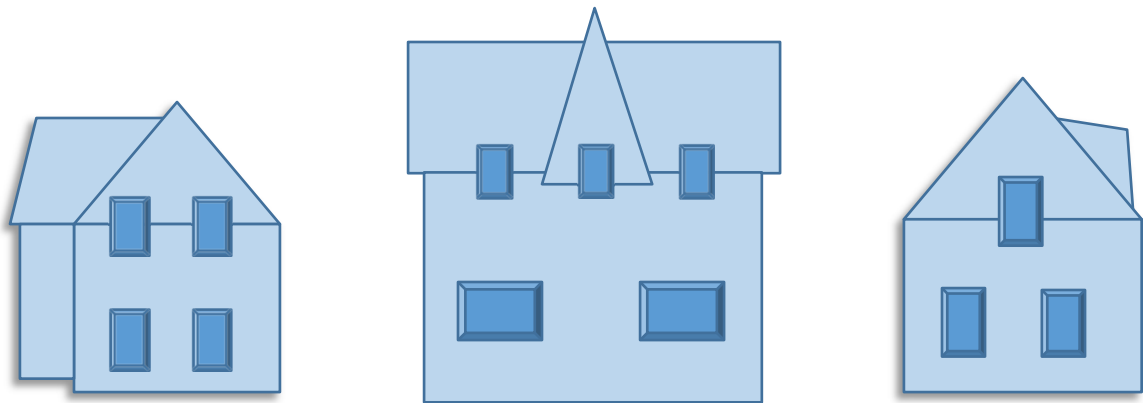
FAT/FHS/BAS/UBM
Eaves at bottom of
window, but
another floor above.



FHS/BAS/UBM
Expansion attic +
Dormer

Three Quarter Story

TQS, UQS



TQS/BAS/UBM
Eaves fall at the middle of the window + turn in the roof.



TQS/BAS/UBM
Eaves cut through middle of window.



TQS/BAS/UBM
Half story + dormer

Addendum 1

Sales Verification and Qualification

Sales verification occurs for two reasons. The first is to determine whether or not to perform an update of value in a given year. Sales must be qualified prior to any analysis and as part of any revaluation. The second is to report to the State the City's level of assessment for equalization purposes. The time frame in which the sales happen is different for a City-wide update of value and for the State's equalization program, and generally results in different ratios.

All sale transactions are investigated to determine if the sale meets the definition of market value. Sales transactions that do not meet this standard are disqualified from the market analysis and in sale reporting for equalization purposes. The goal is to ensure that only sales that represent true market transactions are used to set value.

New Hampshire Constitution

The Constitution requires all municipalities to value property anew at least every five years.

[Art.] 6. [Valuation and Taxation.] *The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order.*

RSA 75:1 How Appraised

This statute requires Assessors to value property according to market value.

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

Definition of Market Value

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised, and acting in what they consider their best interest;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.²

Deeds & Questionnaires

Assessing staff will read recently recorded deeds and record the sale in the CAMA (computer assisted mass appraisal) system. They will mail *Sales Verification Letter/ Questionnaires* to the new owners on a monthly basis. The questions are designed to help the assessing department determine if it was a market transaction and if basic data points are accurate. The new owner is informed that assessing staff will be visiting the property to verify the data on the property record card is accurate. The owner is invited to contact the office to set up an appointment if they wish. Forms that are returned to the office are reviewed and recorded in the CAMA system.

Sales Qualification

Assessing staff will utilize and consider any and all sources of information when qualifying a sale. This may include (and is not limited to):

- Listing information,
- Sales Verification Questionnaires,
- Verbal, written, photographic or other information received from taxpayers,
- Information received by interviewing realtors and brokers,
- Neighborhood and cyclical reviews,

² IAAO 1997, 85 and Property Assessment Valuation 3rd Edition

- Building permits,
- Appraisal reports, and
- Deeds, Plans & Surveys.

If it is determined that a sale is not a market transaction, it will be coded as such in the CAMA system, and excluded from the analysis of market value. See page 7 for complete list of acceptable exclusion and property codes by the NH Department of Revenue Administration.

Sales Field Review

On an ongoing basis, the appraisal staff will measure and list properties that have sold. The purpose is to make sure that data is as accurate as possible when using these sales to set value.

Procedure

1. Appraiser reviews sales in Mobile Assessor, qualifies the sale and marks complete,
 - a. If a sale is going to be disqualified due to changes to the property after the sale (Code 13, etc.) then Appraiser MUST go into Vision to qualify the sale with code 00 BEFORE allowing changes in Mobile Assessor to down-sync. Then, click the box “Create Comp Snapshot” to preserve the sale for analysis.
2. After the Appraiser’s assignment group is complete and steps 1 & a above is complete, request bulk edit QC from Rosann or Verna,
3. After the next down-sync to Vision, Appraiser batch prints property record cards from the assignment group,
4. Appraisers QC their own work, initialing each section on the PRC: Value, Sale, Land, Construction & Depreciation,
5. If the sale is valid, click the box “Create Comp Snapshot” on Owner And Deed screen if the , then
6. Submit to Rosann for Assessor review.

Changes after the Sale

If it is determined that the buyer made changes to the property after the sale, the field staff will code the sale as 13, “Improvements +/- (post sale/pre assessment)”. If the sale was not excluded, it would be a mismatch of the price paid for a property in one condition, compared to a different condition at the time of the assessment. Assessors may still use the sale in their analysis if they utilize pre-sale data.

Sales Chasing

Assessors are instructed not to engage in sales chasing.

Appraisal and data collection are two different things. If there is incorrect data on a property record card, it is acceptable and advisable to correct the information, even if it results in change to an assessment. An assessor does not want to use inaccurate data to set values city-wide. If the municipality is conducting a reappraisal or a statistical update, it is expected that the qualified sales are going to be used to set values city-wide.

Sales chasing is the practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. If sales with such appraisal adjustments are used in a ratio study, the practice causes

invalid uniformity results and causes invalid appraisal level results, unless similar unsold parcels are reappraised by a method that produces an appraisal for unsold properties equal to the appraisal level of sold properties.

Any practice that causes the analyzed sample to misrepresent the assessment performance for the entire population is an example of sales chasing. A subtle, possibly inadvertent, variety of sales chasing may occur when the recorded property characteristics of sold properties are differentially changed relative to unsold properties. This potential is diminished when property characteristics are compared to a written objective standard (data collection manual). (As adopted by the ASB on 9/12/2013)³

Equalization

A ratio study is performed annually using sales 6 months prior to April 1 and 6 months after April 1 (October 1 to September 30). The equalization ratio derived by the Department of Revenue Administration from this reporting is used to:

- a) Adjust the modified assessed valuation of all taxable land and buildings in each municipality with the exception of land assessed in accordance with RSA 79-A and RSA 79-B and utility valuations for which DRA personnel or a contracted vendor provide an appraisal for.
- b) Adjust all property assessed in accordance with RSA 79-A:5 I, Assessment of Open Space Land. Cub 304.04 (c), Cub 304.06 (b) and Cub 304.15 requires that all property assessed in accordance with this statute be equalized annually by multiplying the assessed value of the property by the municipality's most recent median ratio.
- c) Determine the amount of relief available under RSA 198:57 (Low and Moderate Income Homeowner Property Tax Relief Program).⁴

³ <https://www.revenue.nh.gov/mun-prop/property/documents/equalization-manual.pdf>

⁴ <https://www.revenue.nh.gov/mun-prop/property/documents/equalization-manual.pdf>

Addendum 2

Residential Neighborhood Analysis

What is a neighborhood?

A neighborhood is a group of properties defined by natural, man-made, or political boundaries and sharing locational and physical similarities. Economic, social, environmental, and governmental forces affecting property values tend to be homogeneous in a given neighborhood. Single-property appraisers must define the neighborhood for a given subject property and then analyze and discuss the relevant forces at work in the neighborhood and how they affect the subject property. Mass appraisers usually group properties into neighborhoods for analysis. Valuation schedules and formulas must recognize neighborhood differences.⁵

After neighborhoods are identified, values are most reliably determined by analyzing sales of vacant lots. When such sales do not exist, values can be extracted by removing the depreciated improvement value from the total sale price, resulting in the contributory value of the land. Sales are deemed qualified for this market analysis after determining the transaction meets the definition of market value. This is accomplished by researching the deed, listing, property characteristics, and by interviewing the buyer, seller, broker and/or real estate agents whenever possible.

“**LOCATION, LOCATION, LOCATION!**” is usually the first attribute we hear when a property with a desirable location is marketed. When land value is extracted and analyzed, base rates are established. Ratio studies stratified by neighborhoods evaluate the need for neighborhood adjustments and subsequently test the assigned values. The neighborhood factor is the method for capturing differences in neighborhood land value.

⁵ Mass Appraisal of Real Property, Robert J. Gloudemans, IAAO

Mobile Home Data Collection Addendum

Style Code 20 for single-wide (8' – 16' wide), 20D for any over 16' wide.

20 Mobile Home – Grading

D+



C-



C



C+



B-



20D Mobile Home Grading

C



C+



B-



B



B+



A-



A

