



**LEBANON BOARD OF ASSESSORS
MARCH 24, 2021 - 12:00 PM
AMENDED
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

-
- 1. Call to Order**
 - 2. Acceptance of Minutes**
 - A. December 9, 2020 Minutes
 - 3. Old Business: None**
 - 4. New Business**
 - A. Abatement Applications
 - Julie and John Glynn, Map/Lot 4-47
 - B. Land Use Change Tax
 - Florian and Hedwig Schroeck, Map/Lot 30-27
 - C. Approval of Governor's Emergency Order 356 Late Payment Application
 - Carolina Dahlqvist, Map/Lot 49-4
 - D. Timber Tax
 - Mary Hitchcock Memorial Hospital, Map/Lot 10-8
 - Edwin J and Tina R Bagley, Jr, Map/Lot 190-8
 - Richard B and Amy Ackerman, Jr, Map/Lot 192-2
 - Glen D and Anita M Kimball, Map/Lot 160-3
 - 5. Other Business**
 - A. NH Department of Revenue
 - 2020 Equalization Municipal Assessment Data Certificate
 - 2020 Final Ratio Study Report
 - 6. Adjournment**

Due to the current situation with the COVID-19 Pandemic, the City of Lebanon is offering its meetings via Microsoft Teams. Members of the public are encouraged to attend by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the Microsoft Teams software or by phone. Please visit LebanonNH.gov/Live for full details.

THE AGENDA, IN ITS ENTIRETY IS AVAILABLE ON THE CITY'S WEBSITE AT LEBANONNH.GOV

BOARD OF ASSESSORS
MINUTES, REGULAR SESSION
Wednesday, December 9, 2020 2:25 PM
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT: Jay Hutchins (Chair), Barry Seaver, Brian Ware, Falguni Mehta, Frank Mastro

MEMBERS ABSENT: None

STAFF PRESENT: Rick Vincent (Chief Assessor);

GUESTS: None

1 **I. Call to Order** – Jay Hutchins (Chair) called the meeting to order at 2:25 PM.

2
3 **II. Acceptance of Minutes**

4 **a. October 28, 2020 minutes**

5 **Motion** by Falguni Mehta to approve the October 28, 2020 minutes. Seconded by Brian Ware. *Motion
6 approved (5-0).

7
8 **III. Old Business**

9
10 **a. None**

11
12 **IV. New Business**

13 **a. Administrative Abatements**

14 i. See attached list

15 Chief Assessor Vincent explained that the properties on the list have corrected values and
16 need abatements on the taxes. This is housekeeping from the revaluation. Typically, during
17 a revaluation, preliminary values are established and notices are sent to the taxpayers. The
18 taxpayers are given the opportunity for a hearing to discuss the new value. Adjustments to
19 the value can then be completed before the values are finalized and turned over to the State
20 for the setting of the tax rate. Assessor Vincent explained that he was not able to follow the
21 standard process for this revaluation. The values had to be finalized after the setting of the
22 tax rate and the issuance of the tax bills. As a result, we need to abate the overpayment of
23 taxes.

24 **Motion** by Barry Seaver to approve the Tax Payment Application. Seconded by Frank Mastro. *Motion
25 approved (5-0).

26
27 **b. Tax Payment Application**

28 i. SK LLC, 364 Miracle Mile, Map/Lot 103/8/100

29
30 **Motion** by Barry Seaver to approve the Tax Payment Application. Seconded by Brian Ware. *Motion
31 approved (5-0).

32
33
34 **c. Settlement Agreement**

35 i. SegTel Inc., Rights-of-Way, Map/Lot 999/5

Chief Assessor Vincent explained that the Settlement agreement with SegTel adjusts the assessed value as a result of recent court decisions. The result is that SegTel will pay taxes on the 1,800 lineal feet of Right-Of-Way space where its conduit is located. Vincent asked that the Board abate the difference in taxes and all interest. Assessor Vincent stated that there are tax liens for tax years 2013-2015. Those will be brought before the Board for abatement in a subsequent meeting.

Motion by Brian Ware to approve the Settlement Agreement and wave all interest. Seconded by Barry Seaver. *Motion approved (5-0).

d. RSA 79-D:3 Discretionary Preservation Easement Application

i. Leah Koff, 158 Stevens Rd, Map/Lot 28/10

Application for Preservation Easement on Barn located on property
Chief Assessor Vincent explained that RSA 79-D:3 is designed to help save historic barns and barns that provide viewing pleasure to the public from being demolished. The subject barn is the last of several barns that existed on what was a farm on Stevens Road. Vincent explained that the statute allows the Board to set a value for the barn between 25% and 75% of its current assessed value, and the value remains there for 10 years. This allows for renovations to the barn without major increases in assessed value. The barn has to remain consistent with its original use. It cannot be converted to living area or some other use inconsistent with barn use.

Board member Seaver abstained from discussions and voting, because he is close friends with the property owner.

Motion by Frank Mastro to approve the Discretionary Preservation Easement Application. Seconded by Falguni Mehta. *Motion approved (4-0).

e. Parkhurst Community Housing PILOT agreement

i. Parkhurst Community Housing, 10 Parkhurst St., Map/Lot 92/63

Chief Assessor Vincent explained that this PILOT falls under RSA 72:23-k. The two parties should reach agreement on the payment. Failing to do so, the payment would fall into a specified category, which would be less than the agreed amount of \$10,000. The property owner was willing to pay \$10,000, which is more than the minimum amount specified by state statute.

Motion by Barry Seaver to approve the PILOT Agreement. Seconded by Falguni Mehta. *Motion approved (4-0).

f. DHMC PILOT agreement

i. DHMC, 1 Medical Center Dr, various parcels

No action taken. The Board is to consider the new agreement at the joint meeting with City Council at 6:30 pm this evening.

Due to COVID-19 restrictions, all five Board members gave Chief Assessor Vincent permission to use their respective signature stamps to sign the documents approved at this meeting.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48

V. Adjournment

Motion by Frank Mastro to adjourn. Seconded by Barry Seaver. ***Motion** approved (5-0).

Meeting was adjourned at 3:25 p.m.

Respectfully submitted
Richard Vincent
Chief Assessor

			2020 Informal Hearings										
			Administrative Abatements										
	INFORMAL HEARINGS												
Parcel ID	Owner Last Name	Owner 2 Last Name	Street Address 1	City	State	Postal Code	Start Number	Street Name & Way	Total Assessed Value	Preliminary Value	Change	Tax Rate	Abatement
4-4	WHEELER OFFICE PARK LLC		PO BOX 1325	LEBANON	NH	03766	1	OAK RIDGE RD	\$1,631,600	\$1,721,700	\$90,100	27.09	\$2,440.81
4-9	DIGILIO, MAFELDA A TTEE	DIGILIO, M A REV LIV TRUST	5 WILDWOOD DR	WEST LEBAN	NH	03784	5	WILDWOOD DR	\$386,000	\$386,000	\$21,300	27.09	\$577.02
4-37	GUSTAFSON, LUCAS		1 GILSON RD	WEST LEBAN	NH	03784	1	GILSON RD	\$360,300	\$375,500	\$15,200	27.09	\$411.77
7-2	MACNEIL, ROBERT TRUSTEE	79 EAST WILDER RD REALTY TRST	79 EAST WILDER RD	WEST LEBAN	NH	03784	79	EAST WILDER RD	\$878,900	\$1,304,600	\$425,700	27.09	\$11,532.21
10-6-100	NORTHERN NE TELE OPER LLC	FAIRPOINT COMM INC	770 ELM ST, TAX DEPT 2ND FL	MANCHEST	NH	03101	459	MOUNT SUPPORT RD	\$341,100	\$397,500	\$56,400	27.09	\$1,527.88
28-21	CALLENDER, DAVID R +		49 EAGLE RIDGE DR	LEBANON	NH	03766	49	EAGLE RIDGE DR	\$629,500	\$652,500	\$23,000	27.09	\$623.07
48-6	KRONER, CONSTANCE I		194 HANOVER ST EXT	LEBANON	NH	03766	194	HANOVER ST EXT	\$937,800	\$968,800	\$31,000	27.09	\$839.79
56-14	MOYA, BRENDA J		46 RUDSBORO RD	LEBANON	NH	03766	46	RUDSBORO RD	\$221,800	\$225,400	\$3,600	27.09	\$97.52
58-30	LIQUE JR, WILLIAM W & BEVERLY L		150 NORTH MAIN ST	WEST LEBAN	NH	03784	150	N MAIN ST	\$193,000	\$193,900	\$900	27.09	\$24.38
58-72	YOUNG III, PERCY S &	YOUNG, ELIZABETH G	159 NORTH MAIN ST	WEST LEBAN	NH	03784	159	N MAIN ST	\$240,300	\$261,100	\$20,800	27.09	\$563.47
64-2	BOISVERT SR, E M & E E CO-TTEES	BOISVERT, ELEANOR M REV TRUST	2 PASTURE LN	WEST LEBAN	NH	03784	237	HANOVER ST EXT	\$201,400	\$237,700	\$36,300	27.09	\$983.37
72-25	FEC PROPERTIES LLC		11 WINTER ST WEST	WEST LEBAN	NH	03784	10	COMMERCIAL DR	\$191,200	\$224,100	\$32,900	27.09	\$891.26
72-31	EB II REALTY LLC		105 NORTH MAIN ST	WEST LEBAN	NH	03784	99	N MAIN ST	\$360,100	\$382,800	\$22,700	27.09	\$614.94
72-32	EB II REALTY LLC		105 NORTH MAIN ST	WEST LEBAN	NH	03784	105	N MAIN ST	\$227,000	\$289,600	\$62,600	27.09	\$1,695.83
72-80	MOORE JR, WALTER J &	MOORE, DARLENE G	50 MAIN ST	WEST LEBAN	NH	03784	50	MAIN ST	\$398,500	\$468,500	\$70,000	27.09	\$1,896.30
73-37	BOISVERT, ELEANOR M, TTEE	BOISVERT JR, EUGENE & KRISTIN	2 PASTURE LN	WEST LEBAN	NH	03784	2	PASTURE LN	\$351,200	\$455,200	\$104,000	27.09	\$2,817.36
73-77-5712	LEDUC, ROBERT A	LEDUC, NYLEEN G	27 PLEASANT ST #57	WEST LEBAN	NH	03784	27	PLEASANT ST	\$229,300	\$258,600	\$29,300	27.09	\$793.74
77-188	L'HEUREUX, BRYAN A	MORSE, KYLE A	10 CLARK ST	LEBANON	NH	03766	10	CLARK ST	\$219,400	\$246,800	\$27,400	27.09	\$742.27
86-44	FIFIELD JR, DONALD S &	FIFIELD, ROSEMARY	ROUTE 113	THETFORD	VT	05075	61	ELM ST WEST	\$191,400	\$230,100	\$38,700	27.09	\$1,048.38
90-42-4800	GRENDELER, GLADYS		48 HANNAH ST	LEBANON	NH	03766	48	HANNAH ST	\$26,000	\$31,600	\$5,600	27.09	\$151.70
90-56	KARKOWSKI, KATIE A		15 PEABODY ST	LEBANON	NH	03766	15	PEABODY ST	\$164,200	\$180,000	\$15,800	27.09	\$428.02
91-74	DANSBY, ALICE & ADAM		32 WEST ST	LEBANON	NH	03766	32	WEST ST	\$134,300	\$197,000	\$62,700	27.09	\$1,698.54
91-219	ALTAF, RASEELA		5 TENLEY DR	WEST LEBAN	NH	03784	59	HANOVER ST	\$471,000	\$534,600	\$63,600	27.09	\$1,722.92
91-261	WILBEN LLC		PO BOX 1325	LEBANON	NH	03766		MASCOMA ST	\$297,800	\$350,200	\$52,400	27.09	\$1,419.52
91-263	1 FOUNDRY STREET PROP LLC		80 RIVER ST	WOODSTOCK	VT	05091	1	FOUNDRY ST	\$1,262,700	\$1,612,400	\$349,700	27.09	\$9,473.37
91-264	ONE MECHANIC STREET LLC		PO BOX 1325	LEBANON	NH	03766	1	MECHANIC ST	\$385,900	\$436,100	\$150,200	27.09	\$4,068.92
91-267	1 FOUNDRY STREET PROP LLC		80 RIVER ST	WOODSTOCK	VT	05091	25	MECHANIC ST	\$384,000	\$402,200	\$18,200	27.09	\$493.04
106-53	PAN, XUFENG		84 MECHANIC ST	LEBANON	NH	03766	84	MECHANIC ST	\$226,800	\$242,700	\$15,900	27.09	\$430.73
107-115	PAN, BRADEN & LAUREN		53 SCHOOL ST	LEBANON	NH	03766	53	SCHOOL ST	\$360,300	\$388,400	\$28,100	27.09	\$761.23
107-195	MULLIGAN, PHILLIP	MORSE, SUSAN H	PO BOX 187	CHELSEA	VT	05038	26	MESSENGER ST	\$136,000	\$193,500	\$57,500	27.09	\$1,557.68
107-199	DRISCOLL, ELAINA TRUSTEE	DRISCOLL, ELAINA REV TRST	6 MESSENGER ST	LEBANON	NH	03766	6	MESSENGER ST	\$238,600	\$245,500	\$6,900	27.09	\$186.92
108-1	KLECAN, WARREN		98 PROSPECT ST	LEBANON	NH	03766	98	PROSPECT ST	\$192,400	\$206,600	\$14,200	27.09	\$384.68
109-2	COLLINS, BRENDAN & MARLENE		7 SKYLARK AVE	LEBANON	NH	03766	7	SKYLARK RD	\$268,400	\$271,400	\$3,000	27.09	\$81.27
109-42	SAINE SR, W T & B L CO-TTEES	SAINE FAMILY REVOC TRUST	69 ELM ST	LEBANON	NH	03766	259	DARTMOUTH COLLEGE HWY	\$295,500	\$305,700	\$10,200	27.09	\$276.32
118-25	RYDER, CHRISTOPHER J	RYDER, JUDITH M	15 WELLINGTON CIR	LEBANON	NH	03766	15	WELLINGTON CIR	\$334,700	\$356,800	\$22,100	27.09	\$598.69
129-5	MONRO MUFFLER BRAKE INC		6920 POINTE INVERNESS WAY, STE 301	FORT WAYN	IN	46804	35	INTERCHANGE DR	\$717,700	\$742,300	\$24,600	27.09	\$666.41
134-12	MOSES, LYLE & BARBARA W		19 OLD KINGS HWY	LEBANON	NH	03766	19	OLD KINGS HWY	\$356,000	\$382,400	\$26,400	27.09	\$715.18
159-8	MANSFIELD, JAMES T & LESLIE J		10 HALL RD	WEST LEBAN	NH	03784	10	HALL RD	\$266,400	\$284,700	\$18,300	27.09	\$495.75
188-25	FINNEGAN, DAVID & REBECCA S		18 STONE HILL RD	LEBANON	NH	03766	18	STONE HILL RD	\$340,100	\$356,400	\$16,300	27.09	\$441.57
188-29	GLAZER, DEBORAH A &	GILBERT, TIMOTHY PAUL	265 POVERTY LN	LEBANON	NH	03766	265	POVERTY LN	\$351,900	\$386,100	\$34,200	27.09	\$926.48
194-20	SALIGA, WILLIAM &	WALSH, KELLY	453 MERIDEN RD	LEBANON	NH	03766	453	MERIDEN RD	\$305,800	\$362,100	\$56,300	27.09	\$1,525.17
2-3	HRAIBI, RAMZI TRUSTEE	HRAIBI, RAMZI 2008 REV TRST	2 FARAWAY LN	WEST LEBAN	NH	03784	2	FARAWAY LN	\$441,300	\$457,200	\$15,900	27.09	\$430.73
30-43	LOUZIER, SUZAN M		PO BOX 950	LEBANON	NH	03766	19	BLUEBERRY MDW	\$309,700	\$328,800	\$19,100	27.09	\$517.42
49-6	DEMERS, THOMAS F & JANET TTEES	DEMERS, THOMAS F & JANET REV TRST	PO BOX 5342	WEST LEBAN	NH	03784	38	DARTMOUTH AVE	\$189,600	\$205,500	\$15,900	27.09	\$430.73
54-23	LEVINE, BARRY B &	LEVINE, MIRIAM B	20 SHAWANDASSEE RD	WATERFORD	CT	06385	4	DORSET LN	\$720,700	\$758,100	\$37,400	27.09	\$1,013.17
77-122	GOODELL, CARROLL L &	GOODELL, MADELINE	8 BARROWS ST	LEBANON	NH	03766	141	HANOVER ST	\$144,900	\$166,900	\$22,000	27.09	\$595.98
78-33	BASLOW, CRYSTAL		5 SUZOR CT	LEBANON	NH	03766	5	SUZOR CT	\$127,400	\$134,800	\$7,400	27.09	\$200.47
84-47-100	BELLINGER, JOHN & KRISTIN TTEE	THE K & R TRUST	5 MANCHESTER DR	LEBANON	NH	03766	5	MANCHESTER DR	\$800,700	\$856,700	\$56,000	27.09	\$1,517.04
137-17	HOWARD, CEDRIC & KAREN TTEES	HOWARD FAM 2005 REV TRST	112 WASHINGTON ST	CLAREMON	NH	03743	3	RITA ST	\$263,800	\$275,400	\$11,600	27.09	\$314.24
215-7-100	TREMBLAY SR, JOEL C &	TREMBLAY, PATRICIA	519 MERIDEN RD	LEBANON	NH	03766	519	MERIDEN RD	\$430,800	\$457,600	\$26,800	27.09	\$726.01
74-3-153	GRAHAM JR, E G & N S CO-TTEES	GRAHAM, E G & N S REV TRST	76 DOGWOOD CIR	WEST LEBAN	NH	03784	76	DOGWOOD CIR	\$448,300	\$467,500	\$19,200	27.09	\$520.13
80-36	ROBERTS, FRANK A & JOANNE M		PO BOX 5160	HANOVER	NH	03755	26	SUNSET ROCK RD	\$637,300	\$673,500	\$36,200	27.09	\$980.66
105-33	GUNN, JASON & STEPHANIE		9 SLAYTON HILL RD	LEBANON	NH	03766	9	SLAYTON HILL RD	\$301,000	\$346,500	\$45,500	27.09	\$1,232.60
									Totals	\$22,277,600	\$24,477,100		\$67,104.64
									PREVIOUS ASSESSMENT	CURRENT ASSESSMENT	TAXES PAID	TOTAL TAXES DUE	REFUND AMOUNT
87-42	CERVENY, GREGG A	MITSON, AMY L	18 FARMAN AVE	WEST LEBAN	NH	03784		FARMAN AVE	\$15,600	\$4,600	\$237.00	\$125.00	\$112.00
999-2	LIBERTY UTILITIES	ATTN: ACCOUNTS PAYABLE	15 BUTTRICK RD	LONDONDE	NH	03053		TRANSMISSION LINES	\$26,762,500	\$5,408,700	\$375,746.00	\$135,759.00	\$239,987.00
72-76	TRACY COMMUNITY HOUSING LP		226 HOLIDAY DR, SUITE 20	WHITE RIVE	VT	05001	14	TRACY ST	\$558,200	\$21,280	\$28,106.00	\$2,128.00	\$25,978.00
999-6	VERMONT TELEPHONE		354 RIVER ST	SPRINGFIEL	VT	05156		RIGHTS-OF-WAY	\$121,300	\$25,400	\$1,844.00	\$688.00	\$1,156.00
									Totals				\$267,233.00
	BILLING ERROR												
145-3	NOVO NORDISK		9 TECHNOLOGY DR	WEST LEBAN	NH	03784	9	TECHNOLOGY DR	\$27,594,500	\$27,594,500	\$0.00		\$240,000.00
121-10	GREEN, PAMELA A & ALLAN R		171 MERIDEN RD	LEBANON	NH	03766	171	MERIDEN RD	\$257,500	\$257,900	\$0.00		\$3,571.00
									Totals				\$243,571.00
											Total		\$577,908.64

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

From: Scott Marsh, CNHA
Municipal Resources
Contracted Assessing Agents

Date: January 10, 2021

RE: Jim and Julie Glynn
21 Gilson Road
Lebanon, NH 03784

Address: 21 Gilson Road
Tax Map 4 Lot 47

Tax Year: 2019
Assessment: \$289,200

The above referenced property was a split entry style home which on July 15, 2019 had a substantial fire rendering the property unusable. A timely application for building proration per RSA 76:21 was submitted. From our review of the information, the building was unusable for 71.5% of the 2019 tax year and as such it is recommended that the building assessment be reduced \$120,600 and an abatement in the amount of \$3,663 be granted.

ABATEMENT RECOMMENDATION

To: Board of Assessors
City of Lebanon

From: Scott Marsh, CNHA
Municipal Resources
Contracted Assessing Agents

Date: January 10, 2021

RE: Jim and Julie Glynn
21 Gilson Road
Lebanon, NH 03784

Address: 21 Gilson Road
Tax Map 4 Lot 47

Tax Year: 2020
Assessment: \$451,500

The above referenced property is a split entry style home which on July 15, 2019 had a substantial fire rendering the property unusable. A timely application for building proration per RSA 76:21 was submitted. From our review of the information, the building was unusable for 20.8% of the 2020 tax year (a certificate of occupancy was issued 06-16-20) and as such it is recommended that the building assessment be reduced \$62,600 and an abatement in the amount of \$1,696 be granted.

Memo

To: Marlene Boisclair

From: Michael Pelletier, CNHA
Municipal Resources, Inc.
Contracted Assessor's Agents

Date: February 23, 2021

RE: Tax Map 30 Lot 27

I have reviewed information regarding the above referenced property for the purpose of determining the market value of the 4.01 acres which no longer qualifies for the State's current use program due to the recent transfer of ownership due to a lot line adjustment.

Based upon my review of market data, and recent purchase price of \$40,000 on November 4, 2020, in our opinion the purchase price is a fair and reasonable estimate of the value as of the date of change November 4, 2020.

As such it is requested that land use change tax form and warrant form for the property having a tax amount of \$4,000 be processed.

If there are any questions, please let me know.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1- LAND USE CHANGE TAX TO BE BILLED TO:

☐ PROPERTY OWNER(S) OR ☐ RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME SCHROECK	FIRST NAME/CORPORATION/TRUST NAME FLORIAN	INITIAL R
	LAST NAME/CORPORATION/TRUST NAME SCHROECK	FIRST NAME/CORPORATION/TRUST NAME HEDWIG	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS 28 WESTVIEW LANE		
	MUNICIPALITY LEBANON	STATE NH	ZIP CODE 03766

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED				
	(b) ACCESSIBLE STREET LOCATION WESTVIEW LN		MUNICIPALITY LEBANON	COUNTY GRAFTON	
	(c) TOTAL ACRES OF PARCEL 4.01	PARCEL TAX MAP AND LOT # 30 27		DEED BOOK AND PAGE # 4571 669	
	(d) CHECK ONE BELOW: ☒ PARTIAL RELEASE ☐ FULL RELEASE ☐ RIGHT OF WAY LAND USE CHANGE TAX				

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded In Current Use: BARDEN, JESSE, JOSEPH AND VIRGINIA RECORDED ALSO (1240-212)	DEED BOOK AND PAGE # 1153 381	
(b) Total Number of Acres Originally Enrolled in Current Use		
(c) Total Number of Acres Previously Released Since The Original Recording		
(d) Number of Acres Subject to the LUCT Per This Assessment	4.01	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	116.56	

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL
 (continued)

STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative Description of the Disqualification: UNDER 10 ACRES NO LONGER QUALIFIES FOR CURRENT LAND USE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	11/04/2020
(c) Full and True Market Value at Time of Change in Use	\$ 40000
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 4000

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink) JOHN JAY HUTCHINS	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) BRIAN WARE	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) FRANK MASTRO	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) FALGUNI MEHTA	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME SCHROECK		FIRST NAME/CORPORATION/TRUST NAME FLORIAN & HEDWIG		INITIAL
MAILING ADDRESS 28 WESTVIEW LN				
MUNICIPALITY LEBANON	STATE NH	ZIP CODE 03766		
(b) Actual Date of Change in Use (MM/DD/YYYY)		11/4/2020		
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)				
(d) Full and True Market Value at Time of Change in Use		\$ 40000		
(e) Land Use Change Tax Due		\$ 4000		

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPALITY LAND USE CHANGE TAX BILL

(continued)

STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)

(a) MAKE CHECKS PAYABLE TO: CITY OF LEBANON		
(b) MAIL TO: TAX CLERK : KRISTIN KENNISTON		
MAILING ADDRESS: 51 NORTH PARK ST		
MUNICIPALITY LEBANON	STATE NH	ZIP CODE 03766
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 51 NORTH ST, LEBANON NH 03766		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: MON THRU THURS 7:00 AM TO 5:00 PM		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): ☐ Yes ☒ No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO:		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		

STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX C OLLECTOR)

TYPE OR PRINT NAME (In black or dark blue Ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (In black or dark blue Ink)	DATE OF PAYMENT



City of Lebanon – Finance Department

COVID-19 PROPERTY TAX PAYMENT PLAN REQUEST

ALL INFORMATION MUST BE COMPLETE FOR APPLICATION TO BE REVIEWED

Applications will be accepted beginning July 1, 2020.

You are ineligible to apply if property taxes are currently in arrears for prior years.

Return completed application to the Finance Department via email to Finance@LebanonNH.gov or by mail to: City of Lebanon - Finance Dept., 51 N. Park Street, Lebanon, NH 03766

SECTION 1 – PROPERTY INFORMATION

Address: 22
HOUSE NUMBER

Dartmouth Av
STREET NAME

APT NUMBER

Map & Lot: 4
MAP

Wolf Rd
LOT

ACCT NUMBER (if applicable)

To obtain your Map/Lot #, click the following link:
<https://qpublic.net/nh/lebanon/>

SECTION 2 – APPLICANT INFORMATION

Applicant: Carolina
FIRST NAME

Dahlquist
LAST NAME

Company Name (if applicable): N/A

Mailing Address (if different from above): 22 Dartmouth Avenue

Phone: 603 727 8600

Email: carolina.dahlquist@hotmail.com

Have you received any State or Federal funds: ☐ YES* ☒ NO

*Please list date(s), agency, and amount received: _____

SECTION 3 – PAYMENT PLAN REQUESTED

Requested Payment Frequency/Amount*:

☐ Monthly/\$_____ Requested Payment Amount

☐ Quarterly/\$_____ Requested Payment Amount

☒ Other: I will pay balance before April 30, 2021

*If no amount is indicated, default installment amount will be monthly equal payments.

Grace Period: Beginning July 2nd to August 2nd, there will be a reduction in the percentage on 2020 unpaid taxes to an annual rate of 1%. Effective August 3rd taxpayers, who have not received an approved payment plan, will be charged an annual rate of 8% on unpaid property taxes.

Failure to make timely payments will subject you to any and all collection actions, including liens. There is no penalty for early payments or payment in full.

SECTION 4 - INSTRUCTIONS

SUMMARY OF AGREEMENT RULES

In accordance with the State of NH Governor's Emergency Order #56 Pursuant to Executive Order 2020-04 as Extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10 as follows:

"Municipalities are authorized, during the State of Emergency declared in Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10, as may be extended by further Executive Order, to enter into agreements with property taxpayers for the payment of property taxes on an agreed schedule, which may include a reduction or waiver of any interest on such taxes. This authority may be exercised with respect to any property taxes assessed for the tax year beginning April 1, 2020, any taxes due for prior years, or both."

The terms of the agreement will pertain to the length of the COVID-19 crisis and may be further extended by order of the NH Governor. Interest rate of 1% will continue to accrue on any unpaid amount until the agreement is paid in full. If you fail to make your scheduled installment payments or any new taxes on the property, the agreement is considered in default and will be automatically cancelled. This agreement will be automatically modified following the December 2020 tax billing and you will be notified of the increased payment amount. **Length of payment plan will not extend beyond April 30, 2021.**

MAKING PAYMENTS

Payments should be made payable to the City of Lebanon and mailed to City of Lebanon, Tax Collector, Payment Plan, 51 N. Park Street, Lebanon, NH 03766 or paid online at <https://lebanonnh.gov/732/Pay-Your-Bill-Online>.

SECTION 5 - PAYMENT PLAN AGREEMENT

All payments must be made payable to the City of Lebanon, Tax Collector.

Failure to make timely payments will subject you to any and all collection actions, including liens. There is no penalty for prepaid installments.

I certify that I have been affected by COVID-19, either by illness or loss of employment or business revenue.

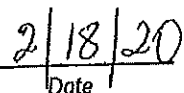
I understand that if I do not make payments on schedule in accordance with the payment plan, I will be in default of the agreement and the payment plan will be considered in default and automatically cancelled.

I certify that the property being applied for does not have an open bankruptcy proceeding.

This application is being signed under a good faith basis, and the information provided is true to the best of my/our knowledge.


Signature


Print Name


Date

Signature

Print Name

Date

Applications will be reviewed by the Board of Assessors and you will be notified regarding the status of your application. For questions, please contact the Finance Department at (603) 448-0682 or email finance@lebanonnh.gov.

FOR OFFICIAL USE ONLY

\$ 9964.81
Amount Currently Owed

\$ 4982.41
Payment Amount

☒ Monthly

☐ Quarterly

26th of month
Payment Due Date

Other Will make 2 payments - one in March + one in April

Date Reviewed by Board of Assessors: _____

☐ Approved

☐ Denied*

*Reason for Denial: _____

CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN / CITY OF: LEBANON
COUNTY OF: GRAFTON
CERTIFICATION DATE: March 24, 2021

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487
CONCORD, NH 03302-0487

# 1 NAME OF OWNER	# 4 SPECIES	# 5 NUMBER OF BOARD FEET IN THOUSANDS	# 6 NUMBER OF TONS	# 6 NUMBER OF CORDS	# 7 STUMPAGE VALUE	# 8 TOTAL ASSESSED VAL.	# 9 TAX AT 10 %	# 10
Mary Hitchcock Memorial Hospital 0 1 Medical Center Dr Lebanon, NH 03766 <u>ACCOUNT OR SERIAL #:</u> 206 # 2 BY WHICH LOT WAS DESIGNATED IN NOTICE OF INTENT <u>MAP & LOT NUMBER</u> 10-8	WHITE PINE	14.615			\$178.10	\$2,602.93	\$260.29	
	HEMLOCK	0.000			\$54.90	\$0.00	\$0.00	
	RED PINE	0.000			\$54.90	\$0.00	\$0.00	TOTAL TAX
	SPRUCE & FIR	0.000			\$114.05	\$0.00	\$0.00	DUE ON THIS
	HARD MAPLE	0.000			\$296.20	\$0.00	\$0.00	OPERATION
	WHITE BIRCH	0.000			\$108.10	\$0.00	\$0.00	(TOTAL OF
	YELLOW BIRCH	0.000			\$224.50	\$0.00	\$0.00	COL. # 9)
	OAK	0.000			\$324.50	\$0.00	\$0.00	
	ASH	0.000			\$202.05	\$0.00	\$0.00	
	SOFT MAPLE	0.000			\$136.40	\$0.00	\$0.00	
# 3 <u>OPERATION NUMBER</u> 20-263-04-T	BEECH/PALLET/TIE LOGS	0.000			\$70.65	\$0.00	\$0.00	
	OTHERS :	0.000			\$0.00	\$0.00	\$0.00	
	OTHERS :	0.000			\$0.00	\$0.00	\$0.00	
					TONS	CORDS		\$280.25
	SPRUCE & FIR		0.00		\$ 0.83	\$0.00	\$0.00	
	HARDWOOD & ASPEN		0.00		\$ 5.32	\$0.00	\$0.00	
	PINE		0.00		\$ 0.83	\$0.00	\$0.00	
	HEMLOCK		0.00		\$ 1.66	\$0.00	\$0.00	
	BIOMASS CHIPS		240.51		\$ 0.83	\$199.62	\$19.96	
	HIGH GRADE SPRUCE		0.00		\$ 28.30	\$0.00	\$0.00	
	CORDWOOD			0.00	\$ 17.96	\$0.00	\$0.00	
						\$2,802.55	\$280.25	

INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN: LEBANON
COUNTY: GRAFTON

OWNER: Mary Hitchcock Memorial Hospital

ACCOUNT & SERIAL #: 206
MAP & LOT #: 10-8

ADDRESS: 1 Medical Center Dr

OPERATION #: 20-253-04-T
DATE OF BILLING: March 24, 2021

ADDRESS: Lebanon, NH 03766

SPECIES	LOW MBF	HIGH MBF		RANGE DIFFERENCE	RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS		
WHITE PINE	\$120.00	\$190.00		\$70.00	0.83	\$ 178.10	14.615		
HEMLOCK	\$30.00	\$60.00		\$30.00	0.83	\$ 54.90	0.000		
RED PINE	\$30.00	\$60.00		\$30.00	0.83	\$ 54.90	0.000		
SPRUCE & FIR	\$85.00	\$120.00		\$35.00	0.83	\$ 114.05	0.000		
HARD MAPLE	\$180.00	\$320.00		\$140.00	0.83	\$ 296.20	0.000		
WHITE BIRCH	\$50.00	\$120.00		\$70.00	0.83	\$ 108.10	0.000		
YELLOW BIRCH	\$100.00	\$250.00		\$150.00	0.83	\$ 224.50	0.000		
OAK	\$200.00	\$350.00		\$150.00	0.83	\$ 324.50	0.000		
ASH	\$90.00	\$225.00		\$135.00	0.83	\$ 202.05	0.000		
SOFT MAPLE	\$70.00	\$150.00		\$80.00	0.83	\$ 136.40	0.000		
BEECH/PALLET/TIE LOGS	\$25.00	\$80.00		\$55.00	0.83	\$ 70.65	0.000		
OTHERS:	\$0.00	\$0.00		\$0.00	0.83	\$ -	0.000		
OTHERS:	\$0.00	\$0.00		\$0.00	0.83	\$ -	0.000		
TONS & CORDS	TONS LOW	TONS HIGH	CORDS LOW	CORDS HIGH	RATING %	STUMPAGE VALUE TONS *	STUMPAGE VALUE CORDS *	#TONS	#CORDS
SPRUCE & FIR	\$0.00	\$1.00		\$1.00	0.83	\$ 0.83		0.000	
HARDWOOD & ASPEN	\$2.00	\$6.00		\$4.00	0.83	\$ 5.32		0.000	
PINE	\$0.00	\$1.00		\$1.00	0.83	\$ 0.83		0.000	
HEMLOCK	\$0.00	\$2.00		\$2.00	0.83	\$ 1.66		0.000	
BIOMASS CHIPS	\$0.00	\$1.00		\$1.00	0.83	\$ 0.83		240.510	
HIGH GRADE SPRUCE	\$20.00	\$30.00		\$10.00	0.83	\$ 28.30		0.000	
CORD WOOD/FUELWOOD			\$8.00	\$20.00	0.83	\$ 17.96		0.000	0.000

Rev. 3-17

* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN / CITY OF: LEBANON
COUNTY OF: GRAFTON
CERTIFICATION DATE: March 24, 2021

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION
 MUNICIPAL AND PROPERTY DIVISION
 P.O. BOX 487
 CONCORD, NH 03302-0487

# 1	# 4	# 5	# 6	# 6	# 7	# 8	# 9	# 10
NAME OF OWNER	SPECIES	NUMBER OF BOARD FEET IN THOUSANDS	NUMBER OF TONS	NUMBER OF CORDS	STUMPAGE VALUE	TOTAL ASSESSED VAL.	TAX AT 10 %	
Bagley Jr, Edwin J 388 Poverty Ln Lebanon, NH 03766	WHITE PINE	209.605			\$166.90	\$34,983.07	\$3,498.31	
	HEMLOCK	19.825			\$50.10	\$993.23	\$99.32	
	RED PINE	0.000			\$50.10	\$0.00	\$0.00	TOTAL TAX
	SPRUCE & FIR	0.000			\$108.45	\$0.00	\$0.00	DUE ON THIS
	HARD MAPLE	6.060			\$273.80	\$1,659.23	\$165.92	OPERATION
3763	WHITE BIRCH	4.125			\$96.90	\$399.71	\$39.97	(TOTAL OF
	YELLOW BIRCH	0.000			\$200.50	\$0.00	\$0.00	COL. # 9)
	OAK	1.555			\$300.50	\$467.28	\$46.73	
	ASH	40.545			\$180.45	\$7,316.35	\$731.64	
	SOFT MAPLE	30.645			\$123.60	\$3,787.72	\$378.77	
BEECH/PALLET/TIE LOGS PINE BOXWOOD OTHERS :		6.320			\$61.85	\$390.89	\$39.09	
		14.410			\$61.85	\$891.26	\$89.13	
		0.000			\$0.00	\$0.00	\$0.00	
					TONS	CORDS		\$6,281.21
			0.000		\$0.67	\$0.00	\$0.00	
# 3	SPRUCE & FIR				\$4.68	\$7,861.28	\$786.13	
	HARDWOOD & ASPEN		1679.760		\$0.67	\$679.31	\$67.93	
	PINE		1013.900		\$1.34	\$179.91	\$17.99	
	HEMLOCK		134.260		\$0.67	\$1,630.11	\$163.01	
	WHOLE TREE CHIPS		2433.000		\$26.70	\$0.00	\$0.00	
20-253-05-T	HIGH GRADE SPRUCE		0.000			\$1,572.72	\$157.27	
	CORDWOOD			98.050	\$16.04	\$62,812.07	\$6,281.21	

INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN: LEBANON
COUNTY: GRAFTON
OWNER: Bagley Jr, Edwin J
OWNER: Bagley, Tina R
ADDRESS: 388 Poverty Ln
ADDRESS: Lebanon, NH 03766

ACCOUNT & SERIAL #: 3753
MAP & LOT #: 190-8
OPERATION #: 20-253-05-T
DATE OF BILLING: March 24, 2021

SPECIES	LOW MBF	HIGH MBF	RANGE DIFFERENCE		RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS	#TONS	#CORDS
WHITE PINE	\$120.00	\$190.00	\$70.00		0.67	\$ 166.90	209.605	0.000	
HEMLOCK	\$30.00	\$60.00	\$30.00		0.67	\$ 50.10	19.825	1679.760	
RED PINE	\$30.00	\$60.00	\$30.00		0.67	\$ 50.10	0.000	1013.900	
SPRUCE & FIR	\$85.00	\$120.00	\$35.00		0.67	\$ 108.45	0.000	134.260	
HARD MAPLE	\$180.00	\$320.00	\$140.00		0.67	\$ 273.80	6.060	2433.000	
WHITE BIRCH	\$50.00	\$120.00	\$70.00		0.67	\$ 96.90	4.125	0.000	
YELLOW BIRCH	\$100.00	\$250.00	\$150.00		0.67	\$ 200.50	0.000		
OAK	\$200.00	\$350.00	\$150.00		0.67	\$ 300.50	1.555		
ASH	\$90.00	\$225.00	\$135.00		0.67	\$ 180.45	40.545		
SOFT MAPLE	\$70.00	\$150.00	\$80.00		0.67	\$ 123.60	30.645		
BEECH/PALLET/TIE LOGS	\$25.00	\$80.00	\$55.00		0.67	\$ 61.85	6.320		
PINE BOXWOOD	\$25.00	\$80.00	\$55.00		0.67	\$ 61.85	14.410		
OTHERS:	\$0.00	\$0.00	\$0.00		0.67	\$ -	0.000		
TONS & CORDS	TONS LOW	TONS HIGH	CORDS LOW	CORDS HIGH	RATING %	STUMPAGE VALUE TONS *	STUMPAGE VALUE CORDS *	#TONS	#CORDS
SPRUCE & FIR	\$0.00	\$1.00	\$1.00		0.67	\$ 0.67		0.000	
HARDWOOD & ASPEN	\$2.00	\$6.00	\$4.00		0.67	\$ 4.68		1679.760	
PINE	\$0.00	\$1.00	\$1.00		0.67	\$ 0.67		1013.900	
HEMLOCK	\$0.00	\$2.00	\$2.00		0.67	\$ 1.34		134.260	
BIOMASS CHIPS	\$0.00	\$1.00	\$1.00		0.67	\$ 0.67		2433.000	
HIGH GRADE SPRUCE	\$20.00	\$30.00	\$10.00		0.67	\$ 26.70		0.000	
CORD WOOD/FUELWOOD			\$8.00	\$20.00	0.67	\$	16.04		98.050

* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN / CITY OF: LEBANON
COUNTY OF: GRAFTON
CERTIFICATION DATE: March 24, 2021

(Selectmen/assessor)
 (Selectmen/assessor)
 (Selectmen/assessor)
 (Selectmen/assessor)
 (Selectmen/assessor)

SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION
 MUNICIPAL AND PROPERTY DIVISION
 P.O. BOX 487
 CONCORD, NH 03302-0487

# 1	# 4	# 5	# 6	# 6	# 7	# 8	# 9	# 10
NAME OF OWNER	SPECIES	NUMBER OF BOARD FEET IN THOUSANDS	NUMBER OF TONS	NUMBER OF CORDS	STUMPAGE VALUE	TOTAL ASSESSED VAL.	TAX AT 10 %	
Ackerman Jr, Richard B Ackerman, Amy 69 Great Brook Rd Lebanon, NH 03766 ACCOUNT OR SERIAL #: 3755	WHITE PINE	143.525			\$178.10	\$25,561.80	\$2,556.18	
	HEMLOCK	0.000			\$54.90	\$0.00	\$0.00	
	RED PINE	0.000			\$54.90	\$0.00	\$0.00	TOTAL TAX
	SPRUCE & FIR	0.000			\$114.05	\$0.00	\$0.00	DUE ON THIS
	HARD MAPLE	0.000			\$296.20	\$0.00	\$0.00	OPERATION
	WHITE BIRCH	0.000			\$108.10	\$0.00	\$0.00	(TOTAL OF
	YELLOW BIRCH	0.000			\$224.50	\$0.00	\$0.00	COL. # 9)
	OAK	0.000			\$324.50	\$0.00	\$0.00	
	ASH	0.000			\$202.05	\$0.00	\$0.00	
	SOFT MAPLE	0.000			\$136.40	\$0.00	\$0.00	
BEECH/PALLET/TIE LOGS PINE BOXWOOD OTHERS : SPRUCE & FIR HARDWOOD & ASPEN PINE HEMLOCK BIOMASS CHIPS HIGH GRADE SPRUCE CORDWOOD		0.000			\$70.65	\$0.00	\$0.00	
		3.560			\$70.65	\$251.51	\$25.15	
		0.000			\$0.00	\$0.00	\$0.00	\$2,716.47
					TONS CORDS			
			0.000		\$0.83	\$0.00	\$0.00	
			126.410		\$5.32	\$672.50	\$67.25	
			817.940		\$0.83	\$678.89	\$67.89	
			0.000		\$1.66	\$0.00	\$0.00	
			0.000		\$0.83	\$0.00	\$0.00	
			0.000	0.000	\$28.30	\$0.00	\$0.00	
OPERATION NUMBER 20-253-06-T					\$17.96	\$0.00	\$0.00	
						\$27,164.70	\$2,716.47	

INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN: LEBANON
COUNTY: GRAFTON
OWNER: Ackerman Jr, Richard B
OWNER: Ackerman, Amy
ADDRESS: 69 Great Brook Rd
ADDRESS: Lebanon, NH 03766

ACCOUNT & SERIAL #: 3755
MAP & LOT #: 192-2
OPERATION #: 20-253-06-T
DATE OF BILLING: March 24, 2021

SPECIES	LOW MBF	HIGH MBF	RANGE DIFFERENCE	RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS	#CORDS
WHITE PINE	\$120.00	\$190.00	\$70.00	0.83	\$ 178.10	143.525	
HEMLOCK	\$30.00	\$60.00	\$30.00	0.83	\$ 54.90	0.000	
RED PINE	\$30.00	\$60.00	\$30.00	0.83	\$ 54.90	0.000	
SPRUCE & FIR	\$85.00	\$120.00	\$35.00	0.83	\$ 114.05	0.000	
HARD MAPLE	\$180.00	\$320.00	\$140.00	0.83	\$ 296.20	0.000	
WHITE BIRCH	\$50.00	\$120.00	\$70.00	0.83	\$ 108.10	0.000	
YELLOW BIRCH	\$100.00	\$250.00	\$150.00	0.83	\$ 224.50	0.000	
OAK	\$200.00	\$350.00	\$150.00	0.83	\$ 324.50	0.000	
ASH	\$90.00	\$225.00	\$135.00	0.83	\$ 202.05	0.000	
SOFT MAPLE	\$70.00	\$150.00	\$80.00	0.83	\$ 136.40	0.000	
PALLET/TIE LOGS	\$25.00	\$80.00	\$55.00	0.83	\$ 70.65	0.000	
PINE BOX	\$25.00	\$80.00	\$55.00	0.83	\$ 70.65	3.560	
OTHERS:	\$0.00	\$0.00	\$0.00	0.83	\$ -	0.000	
TONS & CORDS	TONS LOW	TONS HIGH	CORDS LOW	CORDS HIGH	RATING %	STUMPAGE VALUE TONS *	#TONS
SPRUCE & FIR	\$0.00	\$1.00	\$1.00		0.83	\$ 0.83	0.000
HARDWOOD & ASPEN	\$2.00	\$6.00	\$4.00		0.83	\$ 5.32	126.410
PINE	\$0.00	\$1.00	\$1.00		0.83	\$ 0.83	817.940
HEMLOCK	\$0.00	\$2.00	\$2.00		0.83	\$ 1.66	0.000
BIOMASS CHIPS	\$0.00	\$1.00	\$1.00		0.83	\$ 0.83	0.000
HIGH GRADE SPRUCE	\$20.00	\$30.00	\$10.00		0.83	\$ 28.30	0.000
CORD WOOD/FUELWOOD			\$8.00	\$20.00	0.83	\$ 17.96	0.000

* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

**CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021**

TOWN / CITY OF: LEBANON
COUNTY OF: GRAFTON
CERTIFICATION DATE: March 24, 2021

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487
CONCORD, NH 03302-0487

# 1 NAME OF OWNER	# 4 SPECIES	# 5 NUMBER OF BOARD FEET IN THOUSANDS	# 6 NUMBER OF TONS	# 6 NUMBER OF CORDS	# 7 STUMPAGE VALUE	# 8 TOTAL ASSESSED VAL.	# 9 TAX AT 10 %	# 10
Kimball, Glen D Kimball, Anita M 12 Methodist Hill Rd Lebanon, NH 03766	WHITE PINE	183.780			\$178.10	\$32,731.22	\$3,273.12	
	HEMLOCK	0.000			\$54.90	\$0.00	\$0.00	
	RED PINE	0.000			\$54.90	\$0.00	\$0.00	TOTAL TAX
	SPRUCE & FIR	0.000			\$114.05	\$0.00	\$0.00	DUE ON THIS
	HARD MAPLE	0.000			\$296.20	\$0.00	\$0.00	OPERATION
3624 # 2 BY WHICH LOT WAS DESIGNATED IN NOTICE OF INTENT MAP & LOT NUMBER 160-3	WHITE BIRCH	0.330			\$108.10	\$35.67	\$3.57	(TOTAL OF
	YELLOW BIRCH	0.450			\$224.50	\$101.03	\$10.10	COL. # 9)
	OAK	0.000			\$324.50	\$0.00	\$0.00	
	ASH	0.000			\$202.05	\$0.00	\$0.00	
	SOFT MAPLE	0.510			\$136.40	\$69.56	\$6.96	
	BEECH/PALLET/TIE LOGS	0.460			\$70.65	\$32.50	\$3.25	
	PINE BOXWOOD	3.960			\$70.65	\$279.77	\$27.98	
	CHERRY	0.185			\$296.20	\$54.80	\$5.48	
					TONS CORDS			\$3,413.17
	SPRUCE & FIR		0.000		\$0.83	\$0.00	\$0.00	
# 3 OPERATION NUMBER 20-253-08-T	HARDWOOD & ASPEN		16.370		\$5.32	\$87.09	\$8.71	
	PINE		360.000		\$0.83	\$298.80	\$29.88	
	HEMLOCK		0.000		\$1.66	\$0.00	\$0.00	
	BIOMASS CHIPS		531.510		\$0.83	\$441.15	\$44.12	
	HIGH GRADE SPRUCE		0.000		\$28.30	\$0.00	\$0.00	
	CORDWOOD			0.000	\$17.96	\$0.00	\$0.00	
						\$34,131.59	\$3,413.17	

INTENT FILED DURING TAX YEAR: April 1, 2020 to March 31, 2021

TOWN: LEBANON

COUNTY: GRAFTON

OWNER: Kimball, Glen D

OWNER: Kimball, Anita M

ADDRESS: 12 Methodist Hill Rd

ADDRESS: Lebanon, NH 03766

ACCOUNT & SERIAL #: 3624

MAP & LOT #: 160-3

OPERATION #: 20-253-08-T

DATE OF BILLING: March 24, 2021

SPECIES	LOW MBF	HIGH MBF	RANGE DIFFERENCE	RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS	#CORDS
WHITE PINE	\$120.00	\$190.00	\$70.00	0.83	\$ 178.10	183.780	
HEMLOCK	\$30.00	\$60.00	\$30.00	0.83	\$ 54.90	0.000	
RED PINE	\$30.00	\$60.00	\$30.00	0.83	\$ 54.90	0.000	
SPRUCE & FIR	\$85.00	\$120.00	\$35.00	0.83	\$ 114.05	0.000	
HARD MAPLE	\$180.00	\$320.00	\$140.00	0.83	\$ 296.20	0.000	
WHITE BIRCH	\$50.00	\$120.00	\$70.00	0.83	\$ 108.10	0.330	
YELLOW BIRCH	\$100.00	\$250.00	\$150.00	0.83	\$ 224.50	0.450	
OAK	\$200.00	\$350.00	\$150.00	0.83	\$ 324.50	0.000	
ASH	\$90.00	\$225.00	\$135.00	0.83	\$ 202.05	0.000	
SOFT MAPLE	\$70.00	\$150.00	\$80.00	0.83	\$ 136.40	0.510	
BEECH/PALLET/TIE LOGS	\$25.00	\$80.00	\$55.00	0.83	\$ 70.65	0.460	
PINE BOX	\$25.00	\$80.00	\$55.00	0.83	\$ 70.65	3.960	
CHERRY	\$180.00	\$320.00	\$140.00	0.83	\$ 296.20	0.185	
TONS & CORDS	TONS LOW	TONS HIGH	CORDS LOW	CORDS HIGH	STUMPAGE VALUE TONS *	STUMPAGE VALUE CORDS *	#CORDS
SPRUCE & FIR	\$0.00	\$1.00	\$1.00		\$ 0.83		0.000
HARDWOOD & ASPEN	\$2.00	\$6.00	\$4.00		\$ 5.32		16.370
PINE	\$0.00	\$1.00	\$1.00		\$ 0.83		360.000
HEMLOCK	\$0.00	\$2.00	\$2.00		\$ 1.66		0.000
BIOMASS CHIPS	\$0.00	\$1.00	\$1.00		\$ 0.83		531.510
HIGH GRADE SPRUCE	\$20.00	\$30.00	\$10.00		\$ 28.30		0.000
CORD WOOD/FUELWOOD			\$8.00	\$20.00	\$	17.96	0.000

* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

**2020
EQUALIZATION
MUNICIPAL ASSESSMENT DATA
CERTIFICATE**



MUNICIPALITY: _____

We the undersigned do hereby certify that the assessment and sales information provided by us on the NH Mosaic Equalization System has been thoroughly reviewed by this Board and is complete and accurate to the best of our knowledge.

We understand that this information will be used by the NH Department of Revenue Administration to calculate the municipality's equalization ratio. The equalization ratio will be used to calculate the total equalized valuation for this municipality.

SIGNATURE OF ASSESSING OFFICIALS

*(Selectmen if Town; must be signed by a majority)
(Assessor if City)*

DATE

NAME OF CONTACT PERSON: _____

EMAIL: _____

OFFICE PHONE NUMBER: _____

OFFICE HOURS: _____

(Note: If your office keeps irregular hours, please provide an alternate means of contacting you.)

(Please check appropriate box, if applicable)

☐ Full Reval

☐ Cyclical Reval
(values updated)

☐ Cyclical In Progress

☐ Partial

☐ Update/
Statistical

NAME OF COMPANY DOING REVALUATION WORK: _____

(Please state if done in-house)

COMMENTS: _____

Please sign, scan, and upload this page to <https://ratiostudy.org/>

Memorandum

TO: Board of Assessors
City of Lebanon

FROM: Scott P. Marsh, CNHA
Municipal Resources
Contracted Assessor's Agents

DATE: January 12, 2020

RE: DRA Sales Ratio Survey

I have completed a review of the information for the sale ratio survey and believe the information to be submitted is accurate. A printed spreadsheet listing of the data that was entered has been provided for the Board to review. Please note that a certification form also needs to be signed by the Board, indicating that the data provided to the DRA is complete and accurate to the best of their knowledge. If during review an error is detected, please let me know.

A draft analysis of the sales data was performed. Overall, the town's assessment to sale price median ratio is expected to be about 93% for the 2020-tax year, which is roughly a 9.5% change from last year's ratio of 84.9% and is what was expected given that a revaluation was completed. The 223 valid sales show a COD of 10.8 with the PRD at 1.01.

The above listed figures are expected to be similar (although not exact as DRA may exclude or include different sales) to the DRA's analysis when it is completed in early 2021.

From my preliminary analysis it appears that the revaluation has had the desired effect of bringing assessments more in-line with market value while maintaining assessment equity. If a revaluation were not completed, it is estimated that the overall median ratio would have been around 78.5% with a COD of 13.7 and a PRD of 1.02.

The above statistical indications meet current Assessment Review Guidelines.

If there are any questions, please feel free to contact me at your convenience.

LEBANON EQ SALE DATA LISTING

Vemo	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
1	10/1/2019	0.50	278 MERIDEN RD	136-29-100	\$134,000	\$141,100	\$116,800	105%	11	0	
5	10/1/2019	0.40	32 WELLINGTON CIR	118-29	\$484,500	\$406,800	\$357,200	88%	11	0	
11	10/2/2019	1.03	7 LAPLANTE RD	108-69	\$283,700	\$259,400	\$207,100	98%	11	0	
13	10/2/2019	0.00	22 RUDSBORO RD 20	56-15-2000	\$64,900	\$75,300	\$68,000	116%	18	0	
15	10/3/2019	0.00	220 MASCOMA ST 77	89-8-7705	\$92,500	\$86,000	\$82,600	93%	14	0	
18	10/4/2019	0.00	32 T ANDREW ST	90-42-3200	\$63,200	\$62,400	\$51,100	99%	18	0	
83	10/7/2019	0.00	8 WESTBORO WOODS LN E10	102-12-10	\$190,000	\$203,400	\$169,700	107%	14	0	
82	10/12/2019	0.17	93 HANOVER ST	77-130	\$336,000	\$260,800	\$228,900	78%	13	0	
85	10/21/2019	0.17	24 ELDRIDGE ST	91-206	\$272,300	\$276,300	\$252,500	101%	12	0	
89	10/22/2019	0.20	87 DOGWOOD CIR	74-3-203	\$362,900	\$395,200	\$76,000	109%	11	0	
101	10/25/2019	120.57	0 WESTVIEW LN	54-32-100	\$375,000	\$5,000	\$2,440	1%	22	0	90 RSA 79-A Current Use
103	10/25/2019	0.00	220 MASCOMA ST 48	89-8-4803	\$112,000	\$88,400	\$84,100	79%	14	0	
108	10/28/2019	0.34	74 FOREST AVE	92-160	\$250,000	\$206,900	\$178,400	83%	11	0	
111	10/28/2019	2.10	48 MANCHESTER DR	83-14	\$289,900	\$284,400	\$210,000	98%	11	0	
129	10/31/2019	3.05	77 SLAYTON HILL RD	119-46	\$298,000	\$300,100	\$295,900	101%	11	0	
132	11/1/2019	0.98	193 N MAIN ST	44-6	\$240,000	\$281,400	\$253,000	117%	11	0	
143	11/4/2019	0.18	15 WHITE BIRCH LN	74-3-199	\$381,900	\$397,300	\$75,300	104%	11	0	
145	11/4/2019	0.00	337 MOUNT SUPPORT RD 304	48-11-304	\$298,500	\$296,200	\$247,800	99%	14	0	
153	11/6/2019	0.27	196 BANK ST EXT	93-83	\$272,000	\$259,100	\$219,600	95%	11	0	
158	11/7/2019	0.25	19 BARROWS ST	77-108	\$70,500	\$208,700	\$184,100	296%	11	0	51 Foreclosure
164	11/7/2019	7.91	15 CROSS RD	163-30	\$407,500	\$338,700	\$278,400	83%	11	0	
167	11/8/2019	0.46	4 RITA ST	137-15	\$207,000	\$212,100	\$177,700	102%	11	0	
171	11/8/2019	0.00	20 WOLF RD A3	50-16-301	\$58,500	\$60,700	\$53,300	104%	14	0	
172	11/8/2019	0.48	3 WALNUT ST	79-23	\$225,000	\$227,800	\$194,000	101%	11	0	
179	11/12/2019	7.50	0 HARDY HILL RD	30-4	\$70,000	\$105,700	\$107,000	151%	22	0	
184	11/12/2019	0.00	241 POVERTY LN 3	161-65-300	\$172,000	\$182,000	\$159,300	106%	14	0	
190	11/13/2019	0.18	42 GUYER ST	91-81	\$199,000	\$161,400	\$152,200	81%	11	0	
201	11/15/2019	1.65	162 N MAIN ST	59-18	\$1,200,000	\$815,900	\$685,200	69%	33	0	
209	11/18/2019	3.00	122 STONEY BROOK RD	140-4	\$343,000	\$297,200	\$258,200	87%	11	0	
218	11/18/2019	0.17	4 MILLEN LN	107-140	\$185,800	\$238,100	\$228,100	128%	12	0	21 Multi-Parcel Conveyance (MPC) - Properties can be sold separately
220	11/18/2019	0.00	38 LILY LN M1	8-2-1301	\$270,400	\$319,300	\$253,700	118%	14	0	
232	11/22/2019	0.25	48 ELM ST	92-204	\$287,000	\$239,800	\$250,100	90%	12	0	
236	11/22/2019	0.51	192 N MAIN ST	44-17	\$210,000	\$195,600	\$155,800	93%	11	0	
239	11/22/2019	0.00	28 FLOYD AVE 9	73-77-902	\$186,000	\$163,900	\$130,200	88%	14	0	
249	11/27/2019	54.32	0 METHODIST HILL RD	215-8	\$150,000	\$3,420	\$1,650	2%	22	0	19 Multi-Town Property
268	12/3/2019	0.17	28 FOUNTAIN WAY	44-19-4700	\$339,000	\$265,700	\$232,400	78%	11	0	
277	12/5/2019	2.87	321 MERIDEN RD	167-13	\$285,000	\$259,200	\$221,200	98%	11	0	
280	12/6/2019	0.34	72 SPENCER ST	78-26	\$188,700	\$124,400	\$114,100	74%	11	0	
286	12/6/2019	0.18	59 APPLE BLOSSOM DR	44-19-1000	\$435,000	\$498,800	\$425,700	115%	11	0	
288	12/6/2019	0.00	287 MASCOMA ST 212	89-18-212	\$220,000	\$202,800	\$179,900	92%	14	0	
291	12/9/2019	35.59	121 SLAYTON HILL RD	134-10	\$395,000	\$253,720	\$343,640	64%	57	0	90 RSA 79-A Current Use
293	12/9/2019	0.29	33 YOUNG ST	91-87	\$311,500	\$383,600	\$297,800	117%	12	0	
308	12/12/2019	0.23	5 MACK AVE	73-43	\$310,000	\$281,800	\$291,700	91%	11	0	
312	12/12/2019	0.00	286 POVERTY LN 8A	188-8-801	\$290,000	\$270,600	\$222,000	93%	14	0	
314	12/12/2019	0.56	121 WELLINGTON CIR	118-49	\$479,000	\$445,800	\$395,300	93%	11	0	
324	12/16/2019	0.41	53 SCHOOL ST	107-115	\$349,500	\$388,400	\$346,400	111%	12	0	
335	12/17/2019	0.55	39 CROSS RD	163-32	\$213,600	\$192,400	\$115,500	90%	11	0	
353	12/19/2019	3.10	104 ETNA RD	28-19	\$680,000	\$419,900	\$468,600	64%	33	0	24 Sale Between owners of Abutting Prop
356	12/20/2019	0.00	86 NH ROUTE 4A 4LOW	188-22-4100	\$54,900	\$53,900	\$38,000	98%	18	0	

LEBANON EQ SALE DATA LISTING

Vemo	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
360	12/23/2019	0.45	29 DARTMOUTH AVE	49-14	\$240,000	\$233,800	\$187,800	97%	11	0	
381	12/27/2019	2.89	105 TRUES BROOK RD	186-34	\$255,000	\$247,100	\$204,000	97%	11	0	
390	12/27/2019	4.39	429 PLAINFIELD RD	185-4	\$125,000	\$110,800	\$91,400	89%	11	0	
430	1/3/2020	1.60	14 HALL RD	186-29-200	\$235,000	\$227,400	\$235,100	101%	11	0	
443	1/8/2020	0.00	16 MICHAEL ST	90-42-1600	\$22,000	\$23,600	\$17,300	107%	18	0	
450	1/10/2020	0.11	60 SPENCER ST	78-31	\$40,500	\$75,400	\$126,000	189%	11	0	
453	1/13/2020	0.20	0 CAMPBELL ST	92-22	\$825,000	\$898,900	\$753,700	109%	33	0	81 Estate Sale With Fiduciary Covenants
473	1/15/2020	0.22	3 WHITE BIRCH LN	74-3-195	\$445,400	\$485,500	\$85,000	109%	11	0	21 Multi-Parcel Conveyance (MPC) - Properties can be sold separately
475	1/15/2020	1.91	11 TRUES BROOK RD	157-8	\$77,700	\$98,500	\$94,100	127%	11	0	37 Financial Entity as Grantor/Grantee
482	1/17/2020	6.00	HARDY HILL RD	52-29	\$295,000	\$289,800	\$340,221	91%	11	0	21 Multi-Parcel Conveyance (MPC) - Properties can be sold separately
503	1/27/2020	0.36	15 SHAW ST	92-153	\$205,000	\$223,000	\$196,000	109%	11	0	
508	1/27/2020	3.42	136 TRUES BROOK RD	186-3	\$210,000	\$187,300	\$138,100	89%	11	0	
512	1/27/2020	3.10	11 TIMBER LN	165-20	\$463,400	\$439,800	\$379,900	95%	11	0	
519	1/30/2020	0.00	60 MOUNTAIN VIEW DR	108-14-34	\$335,000	\$299,800	\$255,900	89%	14	0	
521	1/30/2020	0.18	26 MESSENGER ST	107-185	\$121,000	\$163,500	\$168,700	160%	11	0	81 Estate Sale With Fiduciary Covenants
551	2/7/2020	7.30	423 PLAINFIELD RD	186-3	\$220,000	\$198,900	\$182,200	90%	12	0	
557	2/12/2020	0.00	204 MECHANIC ST 31	105-9-3104	\$152,500	\$134,500	\$126,700	88%	14	0	
576	2/18/2020	0.18	2 FAIRVIEW AVE	91-166	\$457,000	\$228,500	\$209,800	50%	13	0	
582	2/18/2020	0.00	695 DARTMOUTH COLLEGE HWY 14	99-8-1400	\$30,000	\$23,600	\$17,300	79%	18	0	
592	2/20/2020	1.91	11 TRUES BROOK RD	157-8	\$85,000	\$98,500	\$94,100	116%	11	0	
594	2/21/2020	0.00	62 MOUNTAIN VIEW DR	108-14-36	\$310,000	\$295,800	\$251,800	85%	20	0	
601	2/25/2020	0.24	22 CARLTON DR	102-45	\$305,000	\$261,400	\$225,000	86%	11	0	
609	2/27/2020	0.80	12 EDWARDS ST	78-57	\$167,500	\$316,100	\$299,300	189%	34	0	
614	2/28/2020	0.23	3 TIMOTHY AVE	73-11	\$310,800	\$306,000	\$252,400	98%	11	0	24 Sale Between owners of Abutting Prop
620	3/2/2020	0.00	33 FLOYD AVE 3	73-77-301	\$199,000	\$183,500	\$144,500	92%	14	0	
627	3/4/2020	0.00	220 MASCOMA ST 76	89-8-7605	\$81,000	\$86,000	\$82,600	106%	14	0	
654	3/12/2020	0.22	55 MASCOMA ST	91-286	\$91,400	\$144,800	\$128,100	158%	11	0	51 Foreclosure
656	3/12/2020	0.00	6 OAK RIDGE RD 31	4-23-3112	\$354,900	\$354,900	\$232,300	101%	14	0	
670	3/13/2020	0.87	90 BANK ST	92-92	\$435,000	\$421,300	\$358,800	97%	11	0	
674	3/16/2020	0.18	2 WHITE BIRCH LN	74-3-194	\$434,900	\$435,200	\$83,400	100%	11	0	
678	3/16/2020	13.11	47 SUNSET ROCK RD	82-3	\$951,000	\$751,790	\$785,700	115%	11	0	
681	3/16/2020	0.27	16 PINE ST	107-64	\$145,000	\$167,700	\$142,300	116%	11	0	
687	3/18/2020	0.53	33 NOTTINGHAM CIR	119-9	\$56,400	\$454,900	\$391,200	807%	11	0	38 Family/Relatives/Affil as Grantor/Grantee
698	3/23/2020	0.19	13 WHITE BIRCH LN	74-3-198	\$432,700	\$356,100	\$75,500	82%	11	0	
707	3/25/2020	2.95	249 POVERTY LN	161-2	\$410,000	\$380,900	\$320,500	93%	11	0	
709	3/26/2020	0.40	364 MIRACLE MILE	103-8-100	\$220,000	\$794,700	\$537,000	361%	33	0	40 Business Affiliates as Grantor/Grantee
716	3/27/2020	4.10	23 FARR RD	80-31	\$320,000	\$242,300	\$214,300	76%	11	0	
719	3/30/2020	0.19	38 GUYER ST	91-93	\$230,000	\$211,400	\$184,700	92%	11	0	
725	4/1/2020	0.00	35 SEMINARY HILL 6	87-49-601	\$125,000	\$120,200	\$87,200	96%	14	0	
728	4/1/2020	0.00	57 LILY LN D4	82-404	\$335,000	\$282,400	\$231,500	84%	14	0	
733	4/3/2020	0.00	35 SEMINARY HILL 33	87-49-3303	\$130,000	\$120,200	\$87,200	92%	14	0	
735	4/3/2020	0.00	20 MORGAN DR Unit 41	10-11-1219	\$515,000	\$486,200	\$399,700	94%	14	0	
739	4/6/2020	0.00	6 OAK RIDGE RD 23	4-23-2310	\$337,200	\$314,900	\$278,700	93%	14	0	
742	4/6/2020	0.23	90 MECHANIC ST	106-51	\$253,500	\$234,400	\$177,500	92%	12	0	
750	4/8/2020	9.59	263 MERIDEN RD	138-7	\$260,000	\$284,200	\$282,662	109%	11	0	90 RSA 79-A Current Use
753	4/8/2020	0.32	11 AMSDEN ST	77-31	\$255,000	\$216,000	\$196,500	85%	11	0	
755	4/9/2020	0.00	35 SEMINARY HILL 35	87-49-3504	\$129,000	\$120,200	\$87,200	93%	14	0	
760	4/10/2020	0.00	287 MASCOMA ST 105	89-18-105	\$205,000	\$202,800	\$179,900	99%	14	0	
764	4/13/2020	0.27	15 TUCK RD	119-25	\$335,500	\$310,800	\$267,200	93%	11	0	

LEBANON EQ SALE DATA LISTING

Verno	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
781	4/16/2020	2.01	147 SLAYTON HILL RD	134-39	\$250,000	\$221,800	\$197,500	89%	11	0	
783	4/16/2020	0.00	20 MORGAN DR Unit 31	10-11-1211	\$505,000	\$486,200	\$399,700	96%	14	0	
787	4/16/2020	0.00	58 WESTBORO WOODS LN A30	102-12-30	\$207,500	\$167,400	\$161,000	81%	14	0	
791	4/17/2020	0.00	204 MECHANIC ST 22	105-9-2203	\$130,000	\$118,100	\$112,100	92%	14	0	
796	4/20/2020	0.00	35 SEMINARY HILL 18	87-49-1802	\$114,500	\$120,200	\$87,200	105%	14	0	
803	4/20/2020	0.00	6 OAK RIDGE RD 11	4-23-1107	\$339,000	\$279,000	\$242,700	82%	14	0	
815	4/23/2020	0.00	33 T ANDREW ST	90-42-3300	\$72,000	\$80,000	\$60,800	111%	18	0	
824	4/27/2020	0.00	32 FLOYD AVE 10	73-77-1004	\$90,000	\$194,600	\$154,500	216%	14	0	25 Insufficient market Exposure
827	4/29/2020	0.20	17 WILLIAMS ST	77-64	\$290,000	\$237,200	\$200,600	82%	11	0	
835	5/1/2020	0.22	7 WHITE BIRCH LN	74-3-196	\$398,600	\$370,700	\$85,100	93%	11	0	
837	5/1/2020	0.00	4 WESTBORO WOODS LN A8	102-12-8	\$196,000	\$160,700	\$154,400	82%	14	0	
839	5/1/2020	0.00	10 WEST ST 1	91-138-101	\$130,000	\$129,900	\$83,900	100%	14	0	
848	5/1/2020	0.16	13 GRANITE ST	91-125	\$265,000	\$252,700	\$214,600	95%	11	0	
850	5/1/2020	0.58	4 S PARK ST	92-8	\$825,000	\$665,800	\$585,400	81%	13	0	
853	5/4/2020	2.30	301 MERIDEN RD	138-25	\$150,000	\$247,700	\$230,900	165%	11	0	38 Family/Relatives/Affil as Grantor/Grantee
862	5/5/2020	3.04	135 STORRS HILL RD	134-17-100	\$295,000	\$303,200	\$282,800	103%	12	0	
865	5/6/2020	0.21	29 HIGHLAND AVE	73-24	\$260,000	\$200,000	\$173,700	77%	11	0	
869	5/7/2020	3.87	360 MIRACLE MILE	103-8	\$5,551,800	\$2,772,900	\$2,459,800	50%	33	0	40 Business Affiliates as Grantor/Grantee
872	5/8/2020	1.78	250 BANK ST EXT	93-67	\$450,000	\$477,900	\$405,000	108%	33	0	
886	5/11/2020	0.00	27 PLEASANT ST 63	73-77-6312	\$215,000	\$209,500	\$167,400	97%	14	0	
913	5/15/2020	0.70	8 CHAMBERS CIR	4-13	\$654,000	\$629,300	\$549,500	96%	11	0	
916	5/15/2020	0.00	30 WOLF RD 301	50-15-30103	\$95,000	\$92,300	\$94,800	97%	14	0	
921	5/15/2020	0.00	75 MOUNTAIN VIEW DR	108-14-43	\$288,000	\$235,100	\$185,100	82%	14	0	
925	5/18/2020	1.16	250 DARTMOUTH COLLEGE HWY	109-67	\$210,000	\$183,500	\$157,000	87%	11	0	
926	5/18/2020	0.00	20 MORGAN DR Unit 24	10-11-1208	\$429,000	\$396,800	\$328,400	92%	14	0	
928	5/18/2020	0.00	204 MECHANIC ST 34	105-9-3405	\$152,500	\$134,800	\$126,900	88%	14	0	
934	5/18/2020	0.22	158 MASCOMA ST	90-18	\$258,000	\$233,400	\$198,100	90%	11	0	
937	5/19/2020	0.00	29 LILY LN K1	8-2-909	\$370,000	\$394,700	\$241,100	80%	14	0	
938	5/20/2020	0.16	46 MASCOMA ST	91-283	\$311,000	\$273,800	\$233,500	88%	11	0	
954	5/22/2020	0.25	22 COLBURN ST	77-54	\$240,000	\$215,600	\$193,100	90%	11	0	
968	5/22/2020	0.33	61 YOUNG ST	91-54	\$275,000	\$247,900	\$214,600	90%	11	0	
970	5/22/2020	0.32	26 CRAFTS AVE	58-81	\$362,000	\$336,500	\$310,400	94%	12	0	
972	5/22/2020	3.37	427 DARTMOUTH COLLEGE HWY	112-3	\$215,000	\$234,800	\$188,300	109%	11	0	
980	5/26/2020	0.21	46 CHURCH ST	106-106	\$280,700	\$196,800	\$170,900	70%	11	0	
1004	5/29/2020	0.20	15 PEABODY ST	90-56	\$164,500	\$180,000	\$155,400	109%	11	0	
1007	5/29/2020	0.31	4 DOWNES AVE	77-43	\$265,000	\$256,600	\$212,600	97%	11	0	
1014	6/1/2020	0.00	220 MASCOMA ST 35	89-8-3503	\$110,000	\$86,000	\$82,600	78%	14	0	
1026	6/1/2020	0.27	14 PASTURE LN	59-75	\$267,500	\$231,300	\$199,100	86%	11	0	
1028	6/1/2020	0.77	72 BUCKINGHAM PL	118-6	\$401,500	\$398,200	\$298,200	84%	11	0	
1032	6/2/2020	0.23	34 S MAIN ST	86-15	\$185,000	\$191,600	\$163,200	104%	11	0	
1037	6/4/2020	2.68	40 BROOK RD	30-50	\$365,000	\$332,100	\$284,300	91%	11	0	
1040	6/4/2020	0.00	20 MORGAN DR Unit 32	10-11-1217	\$380,000	\$402,100	\$332,700	106%	14	0	
1041	6/4/2020	1.46	58 DAISY HILL RD	165-29	\$260,000	\$262,000	\$228,400	101%	11	0	
1048	6/5/2020	0.00	40 T ANDREW ST	90-42-4000	\$30,000	\$29,900	\$25,600	100%	18	0	
1056	6/8/2020	5.00	338 POVERTY LN	188-46	\$415,000	\$368,100	\$325,500	89%	11	0	
1066	6/9/2020	0.28	153 BANK ST EXT	93-21	\$215,000	\$193,200	\$164,900	90%	11	0	
1069	6/10/2020	1.10	423 MERIDEN RD	194-12	\$91,000	\$197,900	\$164,000	217%	11	0	37 Financial Entity as Grantor/Grantee
1090	6/19/2020	0.00	30 WOLF RD 303	50-15-30303	\$118,000	\$100,300	\$102,800	85%	14	0	
1105	6/15/2020	0.00	6 WESTBORO WOODS LN E9	102-12-9	\$205,000	\$177,200	\$189,700	86%	14	0	

LEBANON EQ SALE DATA LISTING

Verno	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
1110	6/16/2020	0.17	28 WHEATLEY ST	77-17-200	\$334,000	\$358,600	\$312,100	107%	11	0	
1112	6/16/2020	1.00	0 EAST WILDER RD	7-9	\$165,000	\$48,500	\$50,300	29%	22	0	19 Multi-Town Property
1114	6/17/2020	0.00	54 AIRPORT RD B2 U1	131-1-102	\$34,900	\$34,900	\$34,900	97%	44	0	
1125	6/17/2020	0.00	35 SEMINARY HILL 26	87-49-2603	\$111,000	\$130,800	\$93,700	118%	14	0	
1133	6/19/2020	0.16	10 WHITE BIRCH LN	74-3-192	\$407,000	\$222,500	\$74,400	55%	11	0	15 Improvements +/- Incomplete at Assmt date
1137	6/22/2020	127.80	0 STONEY BROOK RD	140-6	\$192,500	\$7,070	\$6,930	4%	22	0	90 RSA 79-A Current Use
1142	6/22/2020	0.21	9 PEARL ST	58-55	\$325,000	\$319,800	\$280,400	98%	11	0	
1146	6/22/2020	0.00	266 POVERTY LN 1A	185-8-101	\$275,000	\$256,500	\$211,900	93%	14	0	
1156	6/23/2020	0.09	57 MAPLE ST	73-2	\$280,000	\$228,500	\$202,000	88%	11	0	
1158	6/23/2020	0.00	220 MASCOMA ST 11	89-8-1101	\$109,000	\$89,200	\$85,300	82%	14	0	
1160	6/23/2020	0.25	63 WATER ST	105-95	\$152,000	\$208,200	\$182,900	137%	11	0	
1163	6/23/2020	0.11	34 ELM ST	92-208	\$170,000	\$194,900	\$173,700	115%	11	0	
1168	6/24/2020	8.07	275 MERIDEN RD	138-7-200	\$55,000	\$1,660	\$1,340	3%	22	0	90 RSA 79-A Current Use
1172	6/25/2020	0.53	387 MERIDEN RD	167-30	\$275,000	\$309,300	\$272,100	112%	11	0	
1176	6/26/2020	0.55	1 JONES AVE	87-99	\$430,000	\$390,100	\$338,200	91%	11	0	
1182	6/29/2020	2.65	254 POVERTY LN	161-1	\$397,500	\$435,000	\$377,200	109%	11	0	
1185	6/29/2020	0.48	8 JOHNSON AVE	87-3	\$268,500	\$208,300	\$181,500	78%	11	0	
1187	6/29/2020	0.00	69 ETNA RD 318	26-2-318	\$435,000	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1199	6/29/2020	0.00	59 MOUNTAIN VIEW DR	108-14-31	\$310,000	\$239,000	\$182,400	77%	14	0	
1204	6/29/2020	0.00	695 DARTMOUTH COLLEGE HWY 19	99-8-1800	\$52,000	\$81,300	\$45,500	118%	18	0	
1205	6/30/2020	0.00	69 ETNA RD 320	26-2-320	\$310,000	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1207	6/30/2020	0.48	132 N MAIN ST	58-48	\$324,000	\$308,700	\$267,300	95%	12	0	
1211	6/30/2020	16.15	65 FARR RD	80-35	\$725,000	\$702,730	\$549,225	97%	57	0	90 RSA 79-A Current Use
1216	6/30/2020	0.35	92 SCHOOL ST	107-9	\$235,000	\$187,100	\$192,900	80%	11	0	
1221	7/1/2020	0.62	236 HEATER RD	64-11	\$300,000	\$330,500	\$285,600	110%	11	0	24 Sale Between owners of Abutting Prop
1223	7/1/2020	0.38	9 CRAWFORD AVE	87-8	\$223,000	\$203,700	\$175,700	91%	11	0	
1225	7/1/2020	0.93	0 SKYLARK RD	123-10	\$50,000	\$31,300	\$30,000	63%	22	0	
1227	7/1/2020	0.00	69 ETNA RD 203	26-2-203	\$389,200	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1231	7/2/2020	0.00	220 MASCOMA ST 62	89-8-6204	\$112,000	\$87,900	\$84,100	78%	14	0	
1237	7/2/2020	0.00	220 MASCOMA ST 85	89-8-8506	\$125,000	\$107,000	\$72,600	86%	14	0	
1238	7/2/2020	0.37	2 DULAC ST	105-34	\$313,500	\$359,500	\$297,900	115%	11	0	
1240	7/2/2020	0.60	39 WILDWOOD DR	3-11	\$573,000	\$563,600	\$461,000	98%	11	0	
1246	7/6/2020	0.00	89 ETNA RD 106	26-2-106	\$291,200	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1250	7/6/2020	1.02	171 MERIDEN RD	121-10	\$229,000	\$257,500	\$224,000	112%	11	0	
1254	7/6/2020	0.00	69 ETNA RD 206	26-2-206	\$286,200	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1258	7/6/2020	0.11	104 SCHOOL ST	107-7	\$229,000	\$190,900	\$162,300	83%	11	0	
1261	7/7/2020	0.00	69 ETNA RD 406	26-2-406	\$317,400	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1265	7/7/2020	0.00	220 MASCOMA ST 92	89-8-9206	\$124,000	\$95,700	\$84,100	77%	14	0	
1266	7/7/2020	0.00	220 MASCOMA ST 46	89-8-4603	\$118,500	\$86,000	\$82,600	73%	14	0	
1278	7/10/2020	0.20	11 WHITE BIRCH LN	74-3-197	\$3,974,300	\$286,500	\$76,000	7%	11	0	15 Improvements +/- Incomplete at Assmt date
1281	7/10/2020	0.00	60 LOWER B ST	90-42-6000	\$35,000	\$26,500	\$19,500	76%	18	0	
1286	7/13/2020	0.00	96 SEMINARY HILL 33	102-12-33	\$150,000	\$151,300	\$128,700	101%	14	0	
1288	7/13/2020	12.49	82 PROSPECT ST	108-3	\$100,000	\$213,930	\$197,935	214%	57	0	38 Family/Relatives/Afri as Grantor/Grantee
1303	7/15/2020	2.00	213 POVERTY LN	161-80	\$303,500	\$261,100	\$232,800	88%	11	0	
1305	7/15/2020	2.62	122 BUCKINGHAM PL	118-50	\$560,000	\$530,300	\$462,100	95%	11	0	
1315	7/16/2020	0.44	19 MESSENGER ST	107-191	\$434,000	\$381,600	\$247,400	88%	11	0	
1322	7/20/2020	5.34	51 DAISY HILL RD	165-31-100	\$390,000	\$397,000	\$295,300	94%	11	0	
1334	7/21/2020	5.15	19 EAGLE RIDGE DR	52-19	\$600,000	\$623,400	\$491,700	104%	11	0	
1336	7/21/2020	0.16	13 GRANITE ST	91-125	\$305,000	\$252,700	\$214,600	83%	11	0	

LEBANON EQ SALE DATA LISTING

Verno	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
1337	7/21/2020	0.13	9 GUYER ST	91-123	\$275,000	\$291,400	\$248,000	106%	11	0	
1344	7/21/2020	0.11	32 WEST ST	91-74	\$132,000	\$197,000	\$169,500	149%	11	0	81 Estate Sale With Fiduciary Covenants
1345	7/22/2020	2.10	218 HARDY HILL RD	30-15	\$305,000	\$279,300	\$243,500	92%	11	0	
1351	7/22/2020	4.62	32 MONICA RD	90-7	\$277,500	\$294,500	\$213,800	106%	11	0	
1358	7/22/2020	0.41	83 NH ROUTE 4A	98-7	\$850,000	\$348,500	\$328,900	41%	33	70	40 Business Affiliates as Grantor/Grantee
1360	7/22/2020	1.29	32 BUCKINGHAM PL	105-2	\$489,000	\$437,300	\$372,300	89%	11	0	
1362	7/22/2020	0.34	12 GREEN ST	92-131	\$407,000	\$461,000	\$409,000	113%	13	0	24 Sale Between owners of Abutting Prop
1364	7/23/2020	0.18	8 PEARL ST	59-7	\$305,000	\$290,800	\$242,600	95%	11	0	
1367	7/23/2020	0.00	75 BOWHOWER ST EXT	90-42-7500	\$39,000	\$19,800	\$14,300	51%	18	0	
1368	7/24/2020	0.79	131 PROSPECT STREET EXT	109-12	\$331,500	\$320,200	\$270,600	97%	11	0	
1372	7/27/2020	0.49	5 LASH RD	4-58	\$413,000	\$415,400	\$333,800	101%	11	0	
1380	7/28/2020	0.00	6 OAK RIDGE RD 23	4-23-2310	\$400,000	\$314,900	\$278,700	79%	14	0	
1387	7/29/2020	19.38	0 CROSS RD	165-13	\$162,500	\$1,290	\$660	1%	22	0	90 PSA 75-A Current Use
1394	7/31/2020	0.21	22 WHITE BIRCH LN	74-3-188	\$413,700	\$111,700	\$84,800	27%	11	0	15 Improvements +/- Incomplete at Assmt date
1395	7/31/2020	0.91	11 GILSON RD	4-42	\$390,000	\$390,200	\$306,300	100%	11	0	11 Property Sold Not Separately Assessed
1406	8/3/2020	0.00	69 ETNA RD 305	26-2-305	\$242,000	\$0	\$0	0%	14	0	
1414	8/3/2020	0.00	40 WOLF RD 14	50-14-1401	\$197,000	\$161,500	\$165,900	82%	14	0	
1416	8/3/2020	0.25	10 FARMAN AVE	87-45	\$244,000	\$243,100	\$203,500	100%	11	0	
1417	8/3/2020	1.72	133 HANOVER ST	77-123	\$335,000	\$291,700	\$285,500	87%	13	0	
1421	8/4/2020	0.20	37 SUNSET ROCK RD	91-18	\$270,000	\$209,300	\$186,700	87%	11	0	
1423	8/4/2020	0.34	34 UNSET ROCK RD	82-2	\$270,000	\$239,900	\$209,800	89%	11	0	
1430	8/5/2020	0.00	69 ETNA RD 118	26-2-118	\$408,000	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1434	8/6/2020	0.00	20 MORGAN DR Unit 27	10-11-1205	\$494,000	\$483,700	\$397,600	98%	14	0	
1439	8/6/2020	0.00	266 POVERTY LN 1B	188-8-102	\$270,000	\$256,200	\$214,100	95%	14	0	
1442	8/6/2020	1.38	13 SKYLARK RD	123-13	\$464,500	\$454,400	\$383,700	98%	11	0	
1444	8/6/2020	0.95	26 BASSY ST	37-2	\$320,000	\$311,300	\$258,800	97%	11	0	
1480	8/7/2020	3.05	0 CHURCHILL WAY	138-17-100	\$73,000	\$78,300	\$75,400	107%	22	0	
1471	8/10/2020	0.92	0 EAST WILDER RD	14-17-200	\$105,000	\$70,700	\$73,400	67%	22	0	
1479	8/12/2020	3.00	17 STAGECOACH RD	134-23	\$555,000	\$570,000	\$493,400	103%	11	0	
1481	8/13/2020	0.54	50 PROSPECT ST	107-162	\$335,000	\$313,100	\$273,000	93%	11	0	
1485	8/13/2020	0.00	220 MASCOMA ST 60	89-8-5004	\$119,000	\$94,400	\$90,900	79%	14	0	
1487	8/13/2020	0.00	220 MASCOMA ST 102	89-8-10207	\$110,000	\$87,900	\$84,100	80%	14	0	
1489	8/14/2020	0.00	27 RIO VISTA 301	74-3-301	\$339,000	\$285,800	\$245,500	84%	14	0	
1498	8/14/2020	0.88	28 OAK RIDGE RD	3-34	\$551,000	\$489,800	\$405,000	89%	11	0	19 Multi-Town Property
1500	8/14/2020	0.22	0 N MAIN ST	2-12	\$1,030,000	\$300	\$300	0%	22	0	
1504	8/17/2020	1.80	98 TRUES BROOK RD	186-24	\$292,000	\$312,100	\$254,800	107%	11	0	
1506	8/17/2020	0.25	47 WATER ST	106-90	\$218,500	\$215,300	\$202,700	99%	12	0	
1521	8/19/2020	0.00	337 MOUNT SUPPORT RD 603	48-11-603	\$360,000	\$331,000	\$282,500	95%	14	0	
1532	8/24/2020	0.23	93 SCHOOL ST	107-202	\$315,000	\$266,000	\$242,600	84%	12	0	
1535	8/24/2020	3.86	378 DARTMOUTH COLLEGE HWY	111-14	\$210,000	\$178,600	\$157,300	85%	11	0	
1537	8/24/2020	0.16	84 MECHANIC ST	106-53	\$232,800	\$242,700	\$101,900	104%	11	0	
1541	8/24/2020	0.85	105 S MAIN ST	101-31	\$750,000	\$470,100	\$426,200	53%	33	0	
1555	8/27/2020	0.21	64 ICE HOUSE RD	84-25	\$188,000	\$282,800	\$275,800	150%	11	0	24 Sale Between owners of Abutting Prop
1558	8/28/2020	0.00	32 FLOYD AVE 10	73-77-1004	\$225,500	\$194,800	\$154,500	86%	14	0	
1563	8/28/2020	0.00	30 WOLF RD 202	50-15-20202	\$105,000	\$100,300	\$102,800	96%	14	0	
1565	8/28/2020	0.23	9 HOUGHT ST	91-188	\$277,000	\$247,900	\$211,800	89%	11	0	
1567	8/28/2020	0.46	1 BEACON RD	4-70	\$406,100	\$324,300	\$262,700	80%	11	0	
1570	8/28/2020	0.00	69 ETNA RD 220	26-2-220	\$302,200	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1573	8/31/2020	0.00	30 FLOYD AVE 4	73-77-403	\$215,000	\$194,900	\$130,400	91%	14	0	

LEBANON EQ SALE DATA LISTING

Verno	Sale	Acres	Address	Map	Verified	Current	Previous	RATIO	Prop	Mod	XCode1
1575	9/1/2020	0.30	61 SPENCER ST	78-21	\$260,000	\$252,400	\$229,000	97%	12	0	
1578	9/1/2020	0.22	56 MASCOMA ST	91-286	\$115,000	\$144,800	\$128,100	128%	11	0	37 Financial Entity as Grantor/Grantee
1581	9/1/2020	0.08	32 MECHANIC ST	91-277	\$156,000	\$137,600	\$126,300	88%	12	0	
1585	9/1/2020	0.00	20 WOLF RD B33	50-16-3302	\$80,000	\$80,400	\$53,300	78%	14	0	
1601	9/4/2020	0.99	8 MILLEN LN	107-141	\$105,000	\$59,400	\$59,400	57%	22	0	
1607	9/8/2020	0.25	19 BARROWS ST	77-108	\$375,000	\$208,700	\$184,100	56%	11	0	15 Improvements +/- Incomplete at Assmt date
1615	9/9/2020	0.00	30 WOLF RD 611	50-15-61106	\$117,500	\$101,700	\$103,900	87%	14	0	
1619	9/9/2020	0.20	5 BLISS ST	91-89	\$275,000	\$216,900	\$186,500	79%	11	0	
1622	9/9/2020	4.10	0 MERIDEN RD	196-1	\$2,900,000	\$120	\$0	0%	22	0	90 RSA 79-A Current Use
1625	9/10/2020	0.15	15 APPLE BLOSSOM DR	44-19-3900	\$392,500	\$332,200	\$281,100	85%	11	0	
1635	9/14/2020	0.18	39 HANOVER ST	91-236	\$625,000	\$561,700	\$503,100	90%	33	0	
1647	9/14/2020	0.33	34 BANK ST	92-117	\$495,000	\$383,200	\$338,200	77%	13	0	24 Sale Between owners of Abutting Prop
1658	9/15/2020	0.00	337 MOUNT SUPPORT RD 105	48-11-105	\$360,000	\$324,500	\$269,400	90%	14	0	
1662	9/16/2020	0.17	22 ELDRIDGE ST	91-205	\$318,800	\$285,400	\$264,100	90%	13	0	
1667	9/16/2020	0.00	367 NH ROUTE 120 E4	10-7-405	\$105,000	\$135,100	\$120,700	129%	14	0	24 Sale Between owners of Abutting Prop
1668	9/16/2020	0.00	86 NH ROUTE 4A 23UP	98-22-1600	\$44,500	\$30,400	\$19,200	68%	18	0	
1675	9/17/2020	0.00	69 ETNA RD 110	28-2-110	\$433,200	\$0	\$0	0%	14	0	11 Property Sold Not Separately Assessed
1678	9/18/2020	0.00	35 SEMINARY HILL 14	87-49-1402	\$115,000	\$120,200	\$87,200	105%	14	0	
1679	9/18/2020	0.00	35 SEMINARY HILL 44	87-49-4404	\$110,000	\$120,200	\$87,200	109%	14	0	
1683	9/21/2020	1.27	10 PERSHING ST	78-58	\$300,000	\$297,400	\$299,200	99%	33	0	
1687	9/21/2020	0.00	35 SEMINARY HILL 19	87-49-1902	\$117,500	\$120,200	\$87,200	102%	14	0	
1696	9/21/2020	0.00	30 WOLF RD 103	50-15-10301	\$115,500	\$100,300	\$102,800	87%	14	0	
1703	9/24/2020	0.19	18 CRAFTS AVE	58-84	\$285,000	\$228,700	\$201,200	80%	11	0	
1707	9/25/2020	0.55	19 EDWARDS ST	78-53	\$260,000	\$185,700	\$162,900	71%	11	0	
1709	9/25/2020	0.29	33 ELDRIDGE ST	77-9	\$432,500	\$279,900	\$247,200	65%	11	0	
1723	9/28/2020	0.38	2 DOWNES AVE	77-44	\$230,000	\$230,000	\$197,100	100%	11	0	
1724	9/28/2020	22.80	0 MERIDEN RD	167-10	\$300,000	\$2,230	\$1,300	1%	22	0	90 RSA 79-A Current Use
1728	9/30/2020	1.43	122 HEATER RD	79-28	\$380,000	\$284,100	\$233,500	75%	11	0	

Memorandum

TO: Board of Assessors
City of Lebanon

FROM: Scott P. Marsh, CNHA
Municipal Resources
Contracted Assessor's Agents

DATE: March 5, 2021

RE: DRA Sales Ratio Survey

I have completed a review of the information from the Department of Revenue Administration's analysis of the sale data that was provided by the Town. Copies of the ratio study summary sheets and final ratio study letter are attached. A formal packet of this information should be received shortly from the DRA.

The various statistical indications are similar to that which was expected, and I had estimated in my January 12, 2021 memo. The Town's overall median ratio for 2020 is 92.9% with a COD of 10.8 and a PRD of 1.01.

It appears that the various statistical indications meet current Assessment Review requirements.

If there are any questions, please feel free to contact me at your convenience.

Unofficial

CITY OF LEBANON
ASSESSING OFFICE
51 NORTH PARK STREET
LEBANON, NH 03766

Dear Selectmen/Assessing Officials,

The Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales, which have taken place in Lebanon between October 1, 2019 and September 30, 2020. Based on this information, we have determined the average level of assessment of land, buildings and manufactured housing as of April 1, 2020.

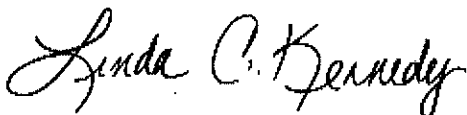
Based on the enclosed survey, we have determined a median ratio for the land, buildings and manufactured housing in Lebanon for Tax Year 2020 to be **92.9%**. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities, or evaluating the need for reappraisal. The median ratio, therefore, should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in Lebanon.

We have also determined the overall equalization assessment - sales ratio for the land, buildings and manufactured housing in Lebanon for Tax Year 2020 to be **91.9%**. This ratio will be used to equalize the modified local assessed valuation for all land, buildings and manufactured housing in Lebanon. This ratio does not include any public utility property in Lebanon, nor will it be used to equalize the net local assessed value of public utilities.

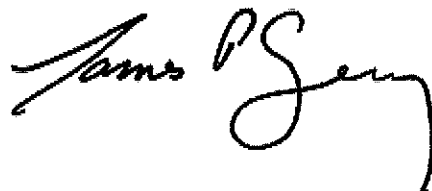
In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e. equalization ratio) and dispersion (i.e. coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing Lebanon's stratified figures and a further explanation of the DRA's stratified analysis.

Please review the list of sales used in determining your assessment-sales ratio. If any incorrect data has been used, or if you would like to meet with me to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact me immediately.

You will be notified of Lebanon's total equalized valuation when the Department has completed its process of calculating the total equalized valuation.



Linda Kennedy
Supervisor



James Gerry
Municipal and Property Director



2020 Final Ratio Study Report

1 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Summary of Codes Used

Group Class: AA - Any & All

Property Codes: 11 = Single Family Home
12 = Multi Family 2-4 Units
13 = Apt Bldg 5+ Units
14 = Single Res Condo Unit
18 = Mfg Housing Without Land
19 = Unclass/Unk Imp Res
20 = Res Bldg Only
22 = Residential Land
33 = Commercial L&B
34 = Industrial L&B
44 = Commercial Condo

Modifier Codes: 00 = No Modifier Code
70 = Waterfront

Special Codes: 00 = No Special Code

Indicated Ratio / Weighted Mean

Year	2020	2019	2018
Indicated Ratio	91.9	79	85.7
Weighted Mean	91.9	79	85.7

Basic Statistics Section (Not Trimmed)

Sales In Date Range

Total: 273
XX Moved: 0
Sales w/PA34: 149
%Sales w/PA34: 54.6%

Sales Used

Total Strata: 273
Sales Used: 211
%Sales Used: 77.3%
Sales Used w/PA34: 122
%Sales Used w/PA34: 57.8%

Results

%Mean: 92.3%
%Median: 92.9%
%WtMean: 91.8%
COD (Median): 10.8
PRD: 1.01
Median Selling Price: \$265,000
Median Assessed Value: \$239,800

Extended Statistics Section (Trimmed)

Town Code:	120	Weighted Mean:	91.9	COD:	10.3	PRD:	1.00
Valid Sales:	211	Wt.Mean Lo 90%CI:	90.1	COD Lo 90%CI:	9.4	PRD Lo 90%CI:	0.99
Trimmed:	2	Wt.Mean Up 90%CI:	93.5	COD Up 90%CI:	11.4	PRD Up 90%CI:	1.02
Untrimmed:	209	Median Ratio:	92.9	Weighted COD:	9.9	COV:	13.6
Trim Factor:	3	Median Lo 90%CI:	90.7	Med. Abs. Dev.:	10.8	25th Percentile:	84.8
Lo Trim Point:	50	Median Up 90%CI:	94.1	Med % Dev.:	11.6	75th Percentile:	100



2020 Final Ratio Study Report

2 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Up Trim Point:	137	Mean Ratio:	92.3	Coef. Conc. 10%:	60.2	Broaden Median:	92.9
Min Ratio:	29.4	Mean Lo 90%CI:	90.9	Coef. Conc. 15%:	79.2	Geometric Mean:	91.4
Max Ratio:	151	Mean Up 90%CI:	93.7	Coef. Conc. 20%:	89.1	Harmonic Mean:	90.4
Min Sale \$:	\$22,000	Avg. Sale Price:	\$274,072	Coef. Conc. 50%:	99	Std. Deviation:	12.6
Max Sale \$:	\$1,200,000	Avg. Appraised Val:	\$251,973	Coef. Conc. 100%:	100	Normality Test:	Reject

The general descriptive and median ratio statistics are not trimmed of outliers and are based on all valid sales in the sample.

Summary of Exclusion Codes Used

Codes	Description	Count	%Excluded	%Strata
11	Property Sold Not Separately Assessed	10	16.1	4.7
15	Improvements +/- Incomplete at Assmt date	4	6.5	1.9
19	Multi-Town Property	3	4.8	1.4
21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately	2	3.2	0.9
24	Sale Between owners of Abutting Prop	7	11.3	3.3
25	Insufficient market Exposure	1	1.6	0.5
35	Government Agency as Grantor/Grantee	3	4.8	1.4
36	Relig/Char/edu as Grantor/Grantee	2	3.2	0.9
37	Financial Entity as Grantor/Grantee	1	1.6	0.5
38	Family/Relatives/Affil as Grantor/Grantee	4	6.5	1.9
40	Business Affiliates as Grantor/Grantee	3	4.8	1.4
51	Foreclosure	2	3.2	0.9
81	Estate Sale With Fiduciary Covenants	9	14.5	4.3
89	Resale in EQ Period	2	3.2	0.9
90	RSA 79-A Current Use	9	14.5	4.3
		62	99.8	29.2



2020 Final Ratio Study Report

3 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1	4469-0764	\$134,000	\$141,100	105.3	11				
5	4470-0046	\$464,467	\$406,800	87.6	11				
11	4470-0181	\$263,667	\$259,400	98.4	11				
13	4470-0212	\$64,900	\$75,300	116	18				
15	4470-0528	\$92,500	\$86,000	93	14				
18	4470-0962	\$63,200	\$62,400	98.7	18				
63	4473-0754	\$190,000	\$203,400	107	14				
82	4474-0778	\$336,000	\$260,800	77.6	13				
85	4474-0862	\$272,300	\$276,300	101.5	12				
89	4474-0987	\$362,900	\$395,200	108.9	11				
103	4475-0895	\$112,000	\$88,400	78.9	14				
108	4476-0157	\$250,000	\$206,900	82.8	11				
111	4476-0238	\$289,900	\$284,400	98.1	11				
129	4477-0759	\$298,000	\$300,100	100.7	11				
143	4478-0728	\$381,900	\$397,300	104	11				NEW HOME - REVAL
145	4478-0755	\$298,500	\$296,200	99.2	14				
153	4479-0405	\$272,000	\$259,100	95.3	11				
164	4479-0817	\$407,500	\$338,700	83.1	11				
167	4479-0966	\$207,000	\$212,100	102.5	11				
171	4480-0061	\$58,500	\$60,700	103.8	14				
179	4480-0494	\$70,000	\$105,700	151	19			Yes	REVAL - HAS A SHED ON IT
184	4480-0545	\$172,000	\$182,000	105.8	14				
190	4480-0774	\$199,000	\$161,400	81.1	11				
201	4481-0413	\$1,200,000	\$815,900	68	33				
220	4482-0153	\$270,400	\$319,300	118.1	14				
232	4483-0203	\$267,000	\$239,800	89.8	12				



2020 Final Ratio Study Report

4 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
236	4483-0422	\$210,000	\$195,600	93.1	11				
239	4483-0440	\$186,000	\$163,900	88.1	14				
268	4485-0378	\$339,000	\$265,700	78.4	11				
277	4485-0903	\$265,000	\$259,200	97.8	11				
280	4486-0051	\$168,700	\$124,400	73.7	11				
286	4486-0159	\$435,000	\$498,800	114.7	11				
288	4486-0188	\$220,000	\$202,800	92.2	14				
293	4486-0567	\$311,500	\$363,600	116.7	12				
308	4487-0367	\$310,000	\$281,800	90.9	11				
312	4487-0417	\$290,000	\$270,600	93.3	14				
314	4487-0444	\$479,000	\$445,800	93.1	11				
324	4487-0984	\$349,500	\$388,400	111.1	12				
335	4488-0585	\$213,600	\$192,400	90.1	11				
356	4489-0459	\$54,900	\$53,900	98.2	18				
360	4489-0818	\$240,000	\$233,800	97.4	11				
381	4490-0806	\$255,000	\$247,100	96.9	11				
390	4490-0962	\$125,000	\$110,800	88.6	11				
430	4492-0360	\$325,000	\$327,400	100.7	11				
443	4493-0153	\$22,000	\$23,600	107.3	18				
453	4494-0154	\$825,000	\$898,900	109	33				Properties can be sold separately CAN BE SOLD SEPARATELY BUT NOT LIKELY AS LAND IS PARKING LOT NEW HOME - REVAL
473	4494-0790	\$445,400	\$485,500	109	11				
503	4496-0814	\$205,000	\$223,000	108.8	11				
508	4496-0925	\$210,000	\$187,300	89.2	11				
512	4497-0018	\$463,400	\$439,800	94.9	11				
519	4497-0759	\$335,000	\$299,800	89.5	14				
551	4499-0520	\$220,000	\$198,900	90.4	12				



2020 Final Ratio Study Report

5 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
557	4500-0172	\$152,500	\$134,500	88.2	14				
576	4500-0872	\$457,000	\$228,500	50	13				
582	4501-0077	\$30,000	\$23,600	78.7	18				
594	4502-0086	\$310,000	\$295,800	95.4	20				
601	4502-0647	\$305,000	\$261,400	85.7	11				
614	4503-0416	\$310,933	\$306,000	98.4	11				
620	4503-0674	\$199,000	\$183,500	92.2	14				
627	4504-0125	\$81,000	\$86,000	106.2	14				
656	4505-0552	\$352,000	\$354,900	100.8	14				
670	4505-0887	\$435,000	\$421,300	96.8	11				
674	4505-0977	\$434,900	\$435,200	100.1	11				
681	4506-0154	\$145,000	\$167,700	115.7	11				
698	4507-0569	\$432,667	\$356,100	82.3	11				REVAL - NEW HOME
707	4507-0955	\$410,000	\$380,900	92.9	11				
716	4508-0228	\$320,000	\$242,300	75.7	11				
719	4508-0508	\$230,000	\$211,400	91.9	11				
725	4509-0283	\$125,000	\$120,200	96.2	14				
728	4509-0353	\$335,000	\$282,400	84.3	14				
733	4509-0686	\$130,000	\$120,200	92.5	14				
735	4509-0812	\$515,000	\$486,200	94.4	14				
739	4510-0090	\$337,200	\$314,900	93.4	14				Resale to 1380
742	4510-0120	\$253,500	\$234,400	92.5	12				
753	4510-0829	\$255,000	\$216,000	84.7	11				
755	4510-0949	\$129,000	\$120,200	93.2	14				
760	4511-0345	\$205,000	\$202,800	98.9	14				
764	4511-0545	\$335,500	\$310,600	92.6	11				



2020 Final Ratio Study Report

6 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
783	4512-0378	\$505,000	\$486,200	96.3	14				
787	4512-0583	\$207,533	\$167,400	80.7	14				
791	4512-0820	\$130,000	\$119,100	91.6	14				
796	4512-0933	\$114,533	\$120,200	105	14				
803	4513-0212	\$339,000	\$279,000	82.3	14				
815	4514-0052	\$72,000	\$80,000	111.1	18				
827	4515-0435	\$290,000	\$237,200	81.8	11				
835	4515-0832	\$398,600	\$370,700	93	11				REVAL - NEW HOME
837	4515-0862	\$196,000	\$160,700	82	14				
839	4515-0925	\$130,000	\$129,900	99.9	14				
848	4516-0408	\$265,000	\$252,700	95.4	11				Resale to 1336
850	4516-0459	\$825,000	\$665,800	80.7	13				
862	4517-0394	\$295,000	\$303,200	102.8	12				
865	4517-0529	\$260,000	\$200,000	76.9	11				
886	4518-0549	\$215,000	\$209,500	97.4	14				
913	4519-0478	\$654,000	\$629,300	96.2	11				
916	4519-0503	\$95,000	\$92,300	97.2	14				
921	4519-0660	\$288,000	\$235,100	81.6	14				
925	4520-0122	\$210,000	\$183,500	87.4	11				
926	4520-0124	\$429,000	\$396,600	92.4	14				
928	4520-0178	\$152,500	\$134,800	88.4	14				
934	4520-0599	\$258,000	\$233,400	90.5	11				
937	4520-0792	\$370,000	\$294,700	79.6	14				
938	4520-0912	\$311,000	\$273,800	88	11				
954	4521-0527	\$240,000	\$215,600	89.8	11				
968	4521-0850	\$275,000	\$247,900	90.2	11				



2020 Final Ratio Study Report

7 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
970	4521-0871	\$362,000	\$339,500	93.8	12				
972	4521-0966	\$215,000	\$234,800	109.2	11				
980	4522-0346	\$280,700	\$196,800	70.1	11				
1004	4523-0546	\$164,500	\$180,000	109.4	11				
1007	4523-0568	\$265,000	\$256,600	96.8	11				
1014	4523-0833	\$110,000	\$86,000	78.2	14				
1026	4524-0053	\$267,500	\$231,300	86.5	11				
1028	4524-0125	\$401,500	\$338,200	84.2	11				
1032	4524-0601	\$185,000	\$191,600	103.6	11				
1037	4525-0188	\$365,000	\$332,100	91	11				
1040	4525-0243	\$380,000	\$402,100	105.8	14				
1041	4525-0246	\$260,000	\$262,000	100.8	11				
1048	4525-0384	\$30,000	\$29,900	99.7	18				
1056	4525-0887	\$415,000	\$368,100	88.7	11				
1066	4526-0169	\$215,000	\$193,200	89.9	11				
1090	4527-0144	\$118,000	\$100,300	85	14				
1105	4527-0505	\$205,000	\$177,200	86.4	14				
1110	4527-0736	\$334,000	\$356,600	106.8	11				
1112	4527-0929	\$165,000	\$48,500	29.4	22				Yes Outlier?? IT IS NOT IN ANOTHER TOWN - BUT APPEARS TO BE AN OUTLIER - CAN FIND NO EVIDENCE LISTED ON OPEN MARKET.
1114	4527-0962	\$34,900	\$34,000	97.4	44				
1125	4528-0460	\$111,000	\$130,800	117.8	14				
1142	4529-0185	\$325,000	\$319,800	98.4	11				
1146	4529-0391	\$275,000	\$256,500	93.3	14				
1156	4529-0753	\$260,000	\$228,500	87.9	11				
1158	4529-0939	\$109,000	\$89,200	81.8	14				



2020 Final Ratio Study Report

8 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1160	4530-0007	\$152,000	\$208,200	137	11				
1176	4530-0746	\$430,000	\$390,100	90.7	11				
1182	4531-0266	\$397,533	\$435,000	109.4	11				
1185	4531-0522	\$268,533	\$208,300	77.6	11				
1199	4531-0928	\$310,000	\$239,000	77.1	14				
1204	4532-0033	\$52,000	\$61,300	117.9	18				
1207	4532-0246	\$324,000	\$308,700	95.3	12				
1223	4532-0930	\$223,000	\$203,700	91.4	11				
1225	4532-0944	\$50,000	\$31,300	62.6	22				
1231	4533-0275	\$112,000	\$87,900	78.5	14				
1237	4533-0493	\$125,000	\$107,000	85.6	14				
1238	4533-0508	\$313,500	\$359,500	114.7	11				
1240	4533-0531	\$573,000	\$563,600	98.4	11				
1250	4533-0706	\$229,000	\$257,500	112.4	11				
1258	4534-0209	\$229,000	\$190,900	83.4	11				
1265	4534-0388	\$124,000	\$95,700	77.2	14				
1266	4534-0431	\$118,500	\$86,000	72.6	14				
1281	4535-0267	\$35,000	\$26,500	75.7	18				
1286	4535-0656	\$150,000	\$151,300	100.9	14				
1303	4536-0466	\$303,500	\$261,100	86	11				
1305	4536-0563	\$560,000	\$530,300	94.7	11				
1315	4536-0842	\$434,000	\$381,600	87.9	11				
1322	4537-0459	\$390,000	\$367,000	94.1	11				
1334	4538-0063	\$600,000	\$623,400	103.9	11				
1337	4538-0086	\$275,000	\$291,400	106	11				
1345	4538-0397	\$305,000	\$279,300	91.6	11				



2020 Final Ratio Study Report

9 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1351	4538-0473	\$277,500	\$294,500	106.1	11				
1360	4538-0594	\$489,000	\$437,300	89.4	11				
1364	4538-0707	\$305,000	\$290,800	95.3	11				
1367	4538-0892	\$39,000	\$19,800	50.8	18				
1368	4539-0233	\$331,500	\$320,200	96.6	11				
1372	4539-0663	\$413,000	\$415,400	100.6	11				
1395	4541-0352	\$390,000	\$390,200	100	11				
1414	4542-0057	\$197,000	\$161,500	82	14				
1416	4542-0150	\$244,000	\$243,100	99.6	11				
1417	4542-0240	\$335,000	\$291,700	87.1	13				
1421	4542-0290	\$239,933	\$209,300	87.2	11				
1423	4542-0466	\$270,000	\$239,900	88.8	11				
1434	4543-0027	\$494,000	\$483,700	97.9	14				
1439	4543-0158	\$270,000	\$256,200	94.9	14				
1442	4543-0252	\$464,500	\$454,400	97.8	11				
1444	4543-0267	\$320,000	\$311,300	97.3	11				
1460	4543-0787	\$73,000	\$78,300	107.3	22				
1471	4544-0195	\$105,000	\$70,700	67.3	22				
1479	4544-0829	\$555,000	\$570,000	102.7	11				
1481	4545-0021	\$335,000	\$313,100	93.5	11				
1485	4545-0133	\$119,000	\$94,400	79.3	14				
1487	4545-0248	\$110,000	\$87,900	79.9	14				
1489	4545-0293	\$339,000	\$285,800	84.3	14				
1498	4545-0719	\$551,000	\$489,800	88.9	11				
1504	4545-0823	\$292,000	\$312,100	106.9	11				
1506	4545-0872	\$218,500	\$215,300	98.5	12				



2020 Final Ratio Study Report

10 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1521	4546-0880	\$350,000	\$331,000	94.6	14				
1532	4547-0841	\$315,000	\$266,000	84.4	12				
1535	4547-0865	\$210,000	\$178,600	85	11				
1537	4548-0152	\$232,800	\$242,700	104.2	11				
1541	4548-0298	\$750,000	\$470,100	62.7	33				
1558	4549-0323	\$225,533	\$194,600	86.3	14				Resale of 824
1563	4549-0647	\$105,000	\$100,300	95.5	14				
1565	4549-0707	\$277,000	\$247,500	89.4	11				
1567	4549-0762	\$416,133	\$324,300	77.9	11				
1573	4550-0449	\$215,000	\$194,900	90.6	14				
1575	4550-0583	\$260,000	\$252,400	97.1	12				
1581	4550-0675	\$156,000	\$137,600	88.2	12				
1585	4550-0866	\$80,000	\$60,400	75.5	14				
1601	4551-0845	\$105,000	\$59,400	56.6	22				
1615	4552-0802	\$117,500	\$101,700	86.6	14				
1619	4553-0018	\$275,000	\$216,900	78.9	11				
1625	4553-0259	\$392,533	\$332,200	84.6	11				
1658	4554-0754	\$360,000	\$324,500	90.1	14				
1662	4555-0016	\$318,800	\$285,400	89.5	13				
1668	4555-0172	\$44,533	\$30,400	68.3	18				
1678	4555-0847	\$115,000	\$120,200	104.5	14				
1679	4555-0850	\$110,000	\$120,200	109.3	14				
1683	4556-0258	\$300,000	\$297,400	99.1	33				
1687	4556-0509	\$117,500	\$120,200	102.3	14				
1696	4556-0605	\$115,533	\$100,300	86.8	14				
1703	4557-0738	\$285,000	\$228,700	80.2	11				



2020 Final Ratio Study Report

11 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Included Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	Trim	Notes
1707	4558-0490	\$260,000	\$185,700	71.4	11				
1709	4558-0586	\$432,500	\$279,900	64.7	11				
1723	4559-0130	\$230,000	\$230,000	100	11				
1728	4559-0814	\$380,000	\$284,100	74.8	11				

Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
101	4475-0827	\$375,000	\$420,700	112.2	22			90	RSA 79-A Current Use
132	4478-0084	\$240,000	\$281,400	117.2	11			81	Estate Sale With Fiduciary Covenants
158	4479-0694	\$70,500	\$208,700	296	11			51	Foreclosure Resale to 1607
172	4480-0094	\$225,000	\$227,800	101.2	11			81	Estate Sale With Fiduciary Covenants
209	4481-0778	\$343,000	\$297,200	86.6	11			38	Family/Relatives/Affil as Grantor/Grantee
218	4482-0103	\$185,800	\$238,100	128.2	12			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately CAN BE SOLD SEPARATELY AND 8 MILLEN WAS
249	4484-0575	\$150,000	\$3,420	2.3	22			19	Multi-Town Property Partly in Plainfield
291	4486-0480	\$395,000	\$396,700	100.4	11			90	RSA 79-A Current Use
353	4489-0283	\$660,000	\$419,900	63.6	33			24	Sale Between owners of Abutting Prop
450	4493-0898	\$40,500	\$76,400	188.6	11			81	Estate Sale With Fiduciary Covenants
475	4494-0842	\$77,700	\$98,500	126.8	11			51	Foreclosure Resale to 592
482	4495-0263	\$295,000	\$378,600	128.3	11			21	Multi-Parcel Conveyance (MPC) - Properties can be sold separately CAN BE SOLD INDIVIDUALLY
521	4497-0850	\$121,000	\$193,500	159.9	11			81	Estate Sale With Fiduciary Covenants
592	4501-0777	\$85,000	\$98,500	115.9	11			37	Financial Entity as Grantor/Grantee Resale of 475
609	4503-0056	\$167,500	\$316,100	188.7	34			24	Sale Between owners of Abutting Prop
654	4505-0544	\$91,400	\$144,800	158.4	11			35	Government Agency as Grantor/Grantee Resale to 1578



2020 Final Ratio Study Report

12 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
678	4506-0125	\$651,000	\$779,400	119.7	11			90	RSA 79-A Current Use
687	4506-0709	\$56,400	\$454,900	806.6	11			38	Family/Relatives/Affil as Grantor/Grantee
709	4508-0082	\$220,000	\$794,700	361.2	33			40	Business Affiliates as Grantor/Grantee
750	4510-0726	\$260,000	\$322,400	124	11			90	RSA 79-A Current Use
781	4512-0343	\$250,000	\$221,800	88.7	11			81	Estate Sale With Fiduciary Covenants Warranty; deed written in Georgia. Assumption: this is a fiduciary deed
824	4514-0801	\$90,000	\$194,600	216.2	14			25	Insufficient market Exposure Outlier? SELLER NEEDED TO SELL - UNIT HAS BEN RENOVATED AND RESOLD - NOT ARMS LENGTH; Resale to 1558
853	4516-0608	\$150,000	\$247,700	165.1	11			38	Family/Relatives/Affil as Grantor/Grantee
869	4517-0894	\$5,551,800	\$2,772,900	50	33			40	Business Affiliates as Grantor/Grantee
872	4518-0037	\$450,000	\$477,900	106.2	33			81	Estate Sale With Fiduciary Covenants
1069	4526-0311	\$91,000	\$197,900	217.5	11			35	Government Agency as Grantor/Grantee
1133	4529-0035	\$407,000	\$222,500	54.7	11			15	Improvements +/- Incomplete at Assmt date
1137	4529-0153	\$192,500	\$224,300	116.5	22			90	RSA 79-A Current Use
1163	4530-0024	\$170,000	\$194,900	114.6	11			36	Relig/Char/edu as Grantor/Grantee
1168	4530-0425	\$55,000	\$97,100	176.6	22			90	RSA 79-A Current Use
1172	4530-0537	\$275,000	\$309,300	112.5	11			81	Estate Sale With Fiduciary Covenants
1187	4531-0613	\$435,000	\$1	0	14			11	Property Sold Not Separately Assessed
1205	4532-0242	\$310,000	\$1	0	14			11	Property Sold Not Separately Assessed
1211	4532-0300	\$725,000	\$727,900	100.4	11			90	RSA 79-A Current Use
1216	4532-0630	\$235,000	\$187,100	79.6	11			81	Estate Sale With Fiduciary Covenants
1221	4532-0765	\$300,000	\$330,500	110.2	11			24	Sale Between owners of Abutting Prop
1227	4532-0973	\$389,200	\$1	0	14			11	Property Sold Not Separately Assessed
1246	4533-0683	\$291,200	\$1	0	14			11	Property Sold Not Separately Assessed
1254	4534-0025	\$286,200	\$1	0	14			11	Property Sold Not Separately Assessed



2020 Final Ratio Study Report

13 of 13

3/5/2021 9:51:59 AM

Town Name: Lebanon, Grafton County

Use Code: AA - Any & All

Date Range: 10-01-2019 through 09-30-2020

Ratios were created using stipulated year assessments.

Excluded Sales

Verno	Book Page	Sale Price	Assessed Value	Ratio	PC	MC	SC	EX	Notes
1261	4534-0361	\$317,400	\$1	0	14			11	Property Sold Not Separately Assessed
1278	4535-0127	\$394,333	\$286,500	72.6	11			15	Improvements +/- Incomplete at Assmt date
1288	4535-0691	\$100,000	\$213,930	213.9	11			38	Family/Relatives/Affil as Grantor/Grantee
1336	4538-0084	\$305,000	\$252,700	82.8	11			89	Resale in EQ Period Resale of 848
1344	4538-0229	\$132,000	\$197,000	149.2	11			81	Estate Sale With Fiduciary Covenants
1358	4538-0556	\$850,000	\$348,500	41	33	70		40	Business Affiliates as Grantor/Grantee
1362	4538-0644	\$407,000	\$461,000	113.3	13			24	Sale Between owners of Abutting Prop
1380	4540-0217	\$400,000	\$314,900	78.7	14			89	Resale in EQ Period Resale of 739
1387	4540-0642	\$162,500	\$125,100	77	22			90	RSA 79-A Current Use
1394	4541-0193	\$413,700	\$111,700	27	11			15	Improvements +/- Incomplete at Assmt date
1406	4541-0665	\$242,000	\$1	0	14			11	Property Sold Not Separately Assessed
1430	4542-0903	\$408,000	\$1	0	14			11	Property Sold Not Separately Assessed
1500	4545-0746	\$1,030,000	\$300	0	22			19	Multi-Town Property Partly in Hanover
1555	4549-0273	\$188,000	\$282,800	150.4	11			24	Sale Between owners of Abutting Prop
1570	4549-0927	\$302,200	\$1	0	14			11	Property Sold Not Separately Assessed
1578	4550-0635	\$115,000	\$144,800	125.9	11			35	Government Agency as Grantor/Grantee Resale of 654
1607	4552-0217	\$375,000	\$208,700	55.6	11			15	Improvements +/- Incomplete at Assmt date Resale of 158
1622	4553-0042	\$2,900,000	\$68,600	2.4	22			19	Multi-Town Property Partly in Enfield
1635	4554-0001	\$625,000	\$561,700	89.9	33			36	Relig/Char/edu as Grantor/Grantee
1647	4554-0276	\$495,000	\$383,200	77.4	13			24	Sale Between owners of Abutting Prop
1667	4555-0115	\$105,000	\$135,100	128.7	14			24	Sale Between owners of Abutting Prop
1675	4555-0575	\$433,200	\$1	0	14			11	Property Sold Not Separately Assessed
1724	4559-0220	\$300,000	\$126,000	42	22			90	RSA 79-A Current Use