



*TOWN OF DURHAM  
8 NEWMARKET ROAD  
DURHAM, NH 03824-2898  
Tel: 603/868-8064  
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION

**DATE:** June 15, 2026

**TOWN OF:** Durham

**TO:** Town Council

**FROM:** Darcy Freer, CNHA

**OWNER:** Preston Callander  
Rachel Callander  
23 Timber Brook Lane  
Durham, NH 03824

**REPRESENTATIVE:** N/A

**PROPERTY LOCATION:** 23 Timber Brook Lane, Durham, NH 03824

**PID:** 118-8

**PROPERTY TAX YEAR(S) APPEALED:** 2025

**APPLICATION FILING DATE:** 2/27/26

**INVENTORY FILING DATE (Filing Date April 15<sup>th</sup>):** N/A

**ASSESSMENT APPEALED:** \$682,400

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



**REASON FOR APPEAL:** The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$682,400 does not reflect the market data for similar houses. They cite ten comparable sale properties.

**ASSESSORS COMMENTS:** The subject property is a colonial style house constructed in 2007 and has 2,121 sf of living area above grade. It is situated on 2.3 acres of land and is considered to be in average condition for its age. The exterior of the property was inspected on 3/13/26, at this time an interior inspection was denied by the homeowner.

During the inspection, a very minor change was made to the outbuilding/extra features of the property. Additionally, a land adjustment was made for the property's location on a Class VI road. Prior to the 2025 revaluation, no market difference was found for a property's location on a Class VI road. All these changes resulted in an overall negative adjustment to the properties assessed value.

The comparables presented by the applicant utilize the total square footage of the building, including finished below grade square footage, when calculating a per square foot value. Below is an updated table to include the updated assessed value based on the inspection.

		Assessed Value	Total LA (including BMT)	\$/SF
Subject		\$667,400	2121	\$ 314.66
	Sale Date	Sale Price	Total LA (including BMT)	\$/SF
5 Meader Ln	7/14/2023	\$715,000	2772	\$ 257.94
46 Ross Rd	8/30/2023	\$743,000	2642	\$ 281.23
75 Newmarket Rd	9/9/2023	\$730,000	2155	\$ 338.75
206 Longmarsh Rd	12/21/2023	\$850,000	2944	\$ 288.72
8 Palmer Dr	3/28/2024	\$815,000	3009	\$ 270.85
13 Sumac Ln	4/15/2024	\$760,000	3648	\$ 208.33
2 Razorbill Cir	5/9/2024	\$835,000	2192	\$ 380.93
22 Sumac Ln	6/20/2024	\$900,000	2896	\$ 310.77
2 Strout Ln	10/16/2024	\$740,000	3489	\$ 212.10
20 Ross Rd	1/24/2025	\$861,000	3034	\$ 283.78
			Average \$/SF	\$ 283.34
LA=from MLS				

While the updated table demonstrates that the subjects price per square foot is higher than the comparable sale properties, no interior inspection of the property was performed. As such, until such time that the total square footage of the building can be verified, no further change is warranted. If an interior inspection of the property can be obtained prior to 8/1/26, the Council may see a different recommendation come before them.

The applicant also makes note that looking at sales which occurred more than one year back from the date of value is not appropriate and creates a “false/misleading narrative” due to 2023 being a “boom period”. When analyzing the table above, 5 of the sales occurred more than 1 year outside of our date of value and 5 occurred within the year prior. When averaging the sales by this grouping you get \$770,600 for the older sales and \$819,200 for the more recent sales. While this is a very superficial analysis, it actually indicates the opposite of what the applicant is implying.

**RECOMMENDATION:** Based upon the above information, I recommend reducing the overall assessments from \$682,400 to \$667,400 and granting the abatement for the assessed value differences of \$15,000. This calculates to an abatement of **\$289.70** including interest (interest is calculated to a repayment date of July 10, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED  
Town of Durham

FEB 2 / 2026

Planning, Zoning  
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-52

Taxpayer Name: Callander

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): Preston Callander & Rachel Callander

Mailing Address: 23 Timber Brook Lane, Durham, NH 03824

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 6039692337 (Work) \_\_\_\_\_ (Email) prestoncallander@gmail.com  
rachelcallander@gnepi.com

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
118-8	23 Timber Brook Lane	SF Home	\$682,400

# TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED 2025

## INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

**DEADLINES:** The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

**Step One:** Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

**Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

**Step Three:** Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

**EXCEPTION:** If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.

## FORM COMPLETION GUIDELINES:

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
N/A			

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:  
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or  
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  1. physical data – incorrect description or measurement of property;
  2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

— Class VI road adjustment not applied.

— Market data and level of assessment.

Documentation from real estate broker attached.

There were during a boom period (2023) which is misleading.

— Our neighbors are at \$222/sq ft. Lower price / sq feet and have larger homes. Avg price / sq ft \$1229/sq ft

**SECTION F. Taxpayer's(s) Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 118-8 Appeal Year Market Value \$ ~~668,700~~ 600,243

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Looking at sales and comparing to other colonials of similar size, many are lower in value per sq. ft. you have vs at \$321.79/sq ft when the average is \$283 more than 13%. Also, the lot next to ours (a timberbrook) looks like a junk yard, bringing our value down. (photo attached)

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
<u>see Attached data</u>				

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/27/26

[Signature]  
(Signature)

Preston Callander  
(Print Name)

Rachel A Callander  
(Signature)

RACHEL A. CALLANDER  
(Print Name)



CMA Summary Report

Residential Summary Statistics

High	Average	Median
LP-\$925,000	\$801,980	\$787,000
SP-\$900,000	\$794,900	\$787,500
Low		
\$725,000		
\$715,000		

Residential - Closed

Number of Properties: 10

Num	Address	MLS #	Status	County	BedsTot	SqFtFtnAG	SlidPrsSqft
1	75 Newmarket Road	4959209	Closed	NH-Strafford	3	2,041	\$138.75
2	2 Razorbill Circle	4994562	Closed	NH-Strafford	3	2,192	\$380.93
3	46 Ross Road	4961149	Closed	NH-Strafford	4	2,642	\$281.23
4	5 Meader Lane	4958071	Closed	NH-Strafford	3	2,380	\$257.94
5	22 Sumac Lane	4991711	Closed	NH-Strafford	4	2,504	\$310.77
6	206 Longmarsh Road	4976161	Closed	NH-Strafford	5	2,944	\$288.72
7	8 Palmer Drive	4983536	Closed	NH-Strafford	5	2,859	\$270.85
8	20 Ross Road	5020761	Closed	NH-Strafford	4	3,034	\$283.78
9	2 Strout Lane	5004960	Closed	NH-Strafford	4	2,943	\$212.10
10	13 Sumac Lane	4983177	Closed	NH-Strafford	4	2,680	\$208.33
Avg					3	2621.90	\$283.34
Min					3	2041.00	\$208.33
Max					5	3034.00	\$380.93
Med					4	2661.00	\$282.51

SECTION G  
SUPPORTING  
INFO

- SIMILAR STYLE - COLONIAL
- SIMILAR SIZE  $\approx$  3000 SQ FT.
- SIMILAR AGE = NOT ANTIQUE OR TOO OLD.
- NOTE AVERAGE PRICE/FT IS \$ 283
- WE ARE ASSESSED AT 5324 FT., THE 300 HIGHEST PRICE PER FOOT & OVER 15% ABOVE THE AVERAGE.
- EVEN W/ CORRECTIONS TO TAX CARD ERRORS, WE ARE 13% ABOVE THE AVERAGE
- AVER PRICE/FT IS \$283
- OVER A 73% INCREASE

SECTION G  
 ADDITIONAL SALES DATA, NOT  
 FILTERING FOR SIZE, STYLES

CMA Summary Report

Residential Summary Statistics

<b>High</b>	<b>Low</b>	<b>Average</b>	<b>Median</b>
LP-\$925,000	\$575,000	\$746,767	\$742,450
SP-\$900,000	\$651,000	\$766,058	\$752,500

Residential - Closed

Number of Properties: 34

Num	Address	MLS #	Status	County	BedsTot	SqFtFndAG	SqFtPrSoft
1	9 Burnham Avenue	4954142	Closed	NH-Strafford	4	1,888	\$376.05
2	75 Newmarket Road	4959209	Closed	NH-Strafford	3	2,041	\$338.75
3	2 Razorbill Circle	4994562	Closed	NH-Strafford	3	2,192	\$380.93
4	49 Edgewood Road	4914600	Closed	NH-Strafford	3	2,293	\$283.91
5	8 Falls Way	4989278	Closed	NH-Strafford	3	2,384	\$308.31
6	10 Woodside Road	4955797	Closed	NH-Strafford	4	2,392	\$324.00
7	7 Amber Way	4989095	Closed	NH-Strafford	4	2,298	\$264.89
8	127 Madbury Road	5038637	Closed	NH-Strafford	3	2,631	\$323.07
9	19 Tall Pines Road	5008321	Closed	NH-Strafford	5	2,640	\$285.98
10	46 Ross Road	4961149	Closed	NH-Strafford	4	2,642	\$281.23
11	49 Emerson Road	4994982	Closed	NH-Strafford	4	2,308	\$249.62
12	19 Surrency Lane	4908274	Closed	NH-Strafford	4	2,688	\$261.35
13	5 Meader Lane	4958071	Closed	NH-Strafford	3	2,380	\$257.94
14	9 Stonewall Way	4861784	Closed	NH-Strafford	4	2,853	\$245.36
15	22 Sumac Lane	4991711	Closed	NH-Strafford	4	2,504	\$310.77
16	205 Longmarsh Road	4976161	Closed	NH-Strafford	5	2,944	\$288.72
17	22 Old Piscataqua Road	4878263	Closed	NH-Strafford	4	2,970	\$294.61
18	4 Moharinet Way	4950878	Closed	NH-Strafford	5	2,381	\$241.53
19	8 Palmer Drive	4983536	Closed	NH-Strafford	5	2,859	\$270.85
20	20 Ross Road	5020761	Closed	NH-Strafford	4	3,034	\$283.78
21	19 Sandy Brook Drive	4877437	Closed	NH-Strafford	5	3,056	\$222.51
22	23 Surrency Lane	4915823	Closed	NH-Strafford	4	2,476	\$290.18
23	5 Sumac Lane	4901608	Closed	NH-Strafford	4	2,556	\$236.44
24	4 Stonewall Way	4881631	Closed	NH-Strafford	4	3,228	\$224.44
25	16 Emerson Road	4908326	Closed	NH-Strafford	4	2,839	\$237.32
26	33 Mill Road	4859327	Closed	NH-Strafford	5	2,621	\$187.80
27	2 Strout Lane	5004960	Closed	NH-Strafford	4	2,943	\$212.10
28	10 Laurel Lane	4913090	Closed	NH-Strafford	3	3,497	\$238.78
29	8 Williams Way	4947182	Closed	NH-Strafford	5	3,012	\$225.10
30	13 Sumac Lane	4983177	Closed	NH-Strafford	4	2,680	\$208.33

4/23/2014

10:30 AM

	6 Deer Meadow Road	4992569	Closed	NH-Strafford	4	3,686	\$226.53
31							
32	1 Brainwood Lane	4914205	Closed	NH-Strafford	4	2,720	\$195.63
33	54 Edgewood Road	4903164	Closed	NH-Strafford	4	2,822	\$191.45
34	29 Mill Road	4855757	Closed	NH-Strafford	5	3,763	\$173.33
<b>Avg</b>					<b>4</b>	<b>2712.38</b>	<b>\$262.99</b>
<b>Min</b>					<b>3</b>	<b>1888.00</b>	<b>\$173.33</b>
<b>Max</b>					<b>5</b>	<b>3763.00</b>	<b>\$380.93</b>
<b>Med</b>					<b>4</b>	<b>2661.00</b>	<b>\$259.65</b>

ALL COLONIAL SALES  
REGARDLESS OF SIZE, OR  
AGE

NOTE THE PRICE AN/Foot IS \$262

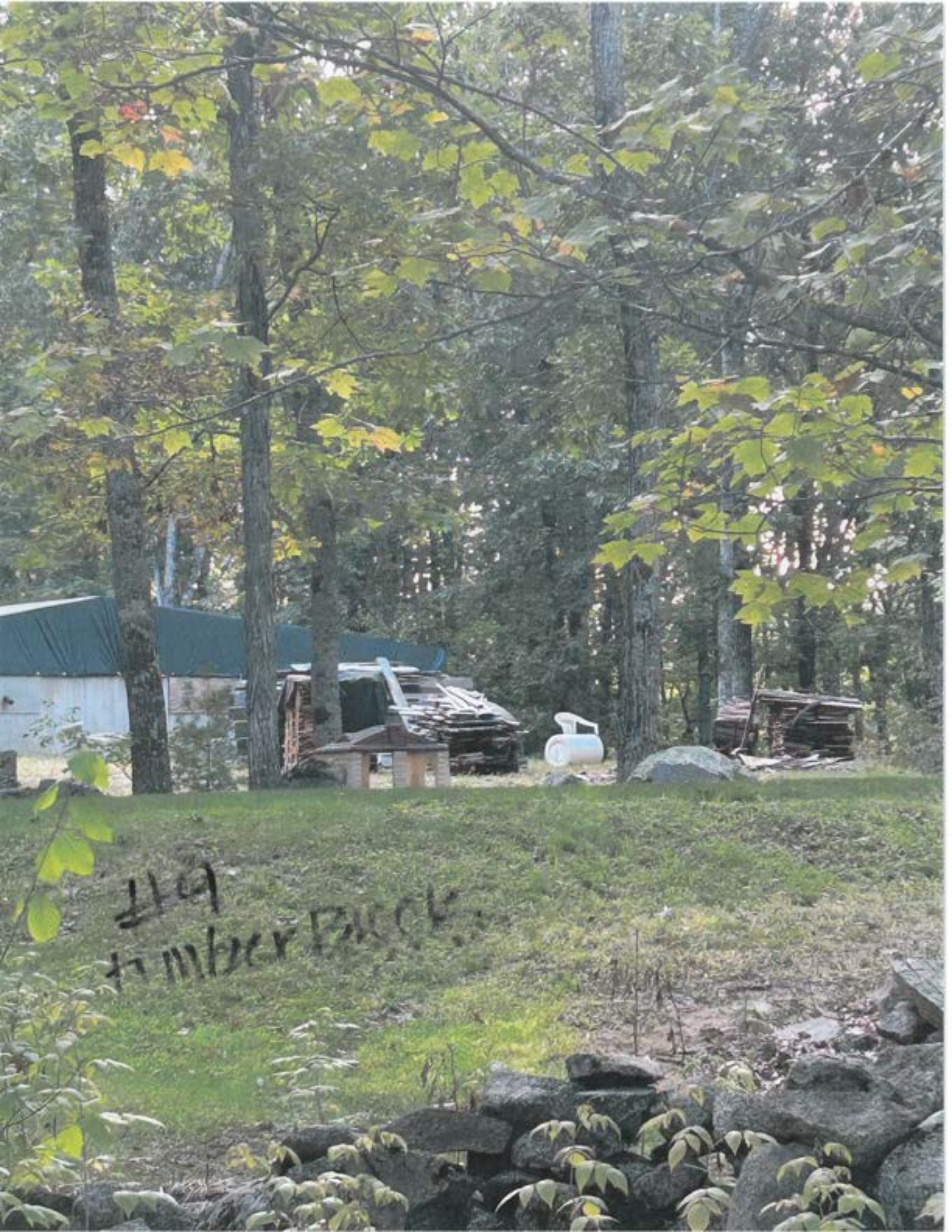
9, 2011-01-01 - Closed

RESEARCHING  
THURSDAY

THURSDAY  
MARCH

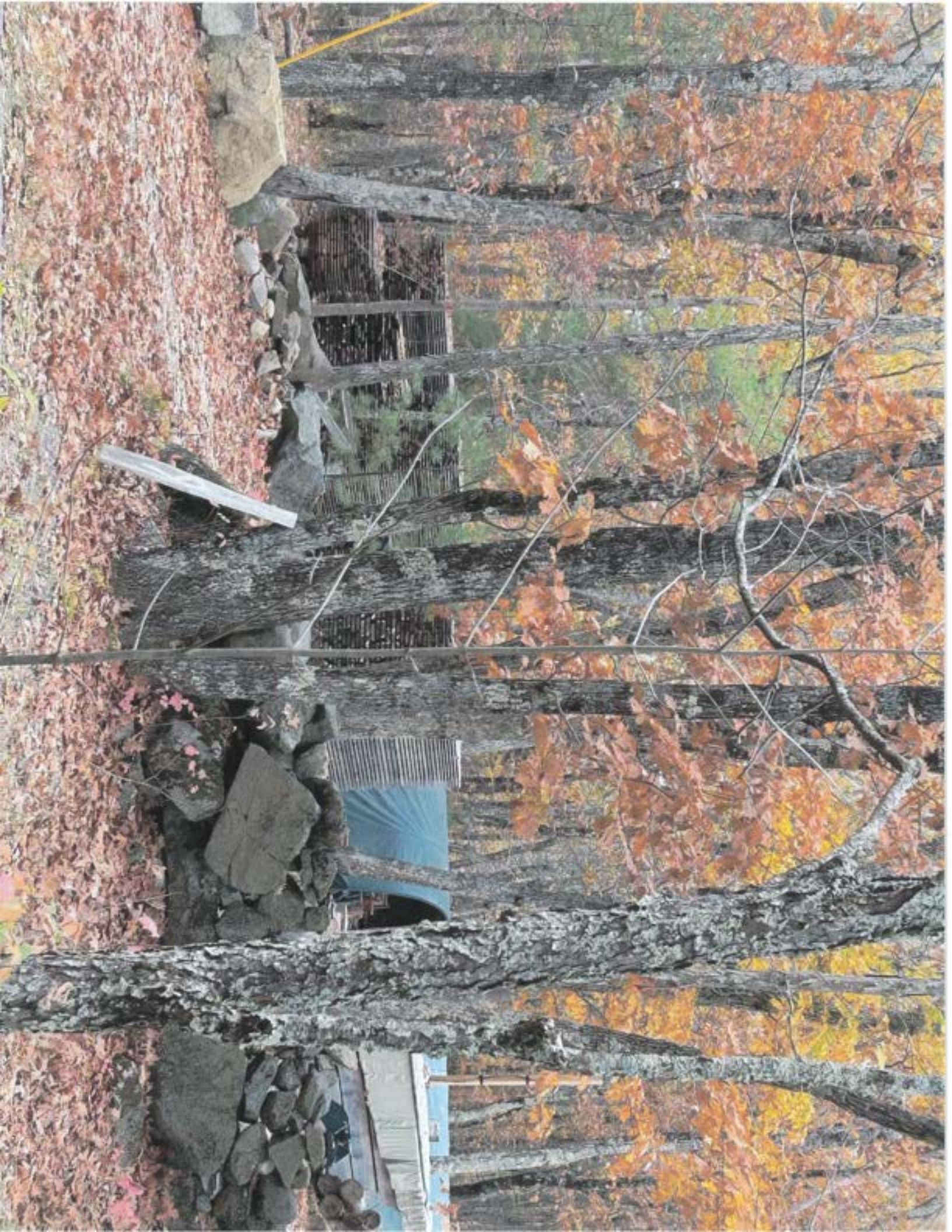
THURSDAY  
MARCH

THURSDAY  
MARCH



119  
HUMBER BACK









Town of Durham, NH  
Property Tax Bill Calculation

Owner Preston & Rachel Callander  
PID 118-8  
Address 23 Timber Brook Lane

**WHAT WAS TAXED**

Total Assessed Value	553,500	682,400
Exemption (solar,)		
Value Tax Applied To:	<u>553,500.00</u>	<u>682,400.00</u>

Credit (veterans,)

Tax Bill#:	119079	120540
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 5,626.33 12,876.89

Resulting in Taxes of:

Town	1,591.00	3,494.00
County	512.00	1,297.00
Local School	3,188.00	7,363.00
State School	335.00	723.00
Tax Calculated	<u>5,626.00</u>	<u>12,877.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 5,626.00 7,251.00

**WHAT SHOULD HAVE BEEN TAXED**

Total Assessed Value	553,500	667,400
Exemption (solar,)	-	-
Value Tax Applied To:	<u>553,500.00</u>	<u>667,400.00</u>

Credit (veterans,) - -

Tax Bill#:	119079	120540
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 5,626.33 12,593.84

Resulting in Taxes of:

Town	1,591.00	3,417.00
County	512.00	1,268.00
Local School	3,188.00	7,201.00
State School	335.00	707.00
Tax Calculated	<u>5,626.00</u>	<u>12,593.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 5,626.00 6,967.00

**WHAT SHOULD BE ABATED**

Difference in Billed-SHB = Abate	-	284.00	<b>284.00 = To Be Abated</b>
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	7/10/2026	
Number of Days of Interest =	353	183	
Interest Payable	-	5.70	<b>5.70 = Interest Owed</b>
Less Previously Abated Amount of			
<b>Total To Be Abated</b>	<b>-</b>	<b>289.70</b>	<b>289.70</b>



*TOWN OF DURHAM  
8 NEWMARKET ROAD  
DURHAM, NH 03824-2898  
Tel: 603/868-8064  
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION
--------------------------

**DATE:** June 15, 2026

**TOWN OF:** Durham

**TO:** Town Council

**FROM:** Darcy Freer, CNHA

**OWNER:** George E & Julie P Oakes  
12 Timber Brook Lane  
Durham, NH 03824

**REPRESENTATIVE:** N/A

**PROPERTY LOCATION:** 12 Timber Brook Lane, Durham, NH 03824

**PID:** 118-9

**PROPERTY TAX YEAR(S) APPEALED:** 2025

**APPLICATION FILING DATE:** 2/25/26

**INVENTORY FILING DATE (Filing Date April 15<sup>th</sup>):** N/A

**ASSESSMENT APPEALED:** \$654,700

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- a. What the property was worth (market value) on the assessment date.
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**REASON FOR APPEAL:** The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$654,700 does not reflect the market value due to its location on a Class VI road.

**ASSESSORS COMMENTS:** The subject property is a colonial style house constructed in 2000 and has 2,400 sf of living area above grade and 420 sf of finished basement area. It is situated on 3.41 acres of land and is considered to be in average condition for its age. The property was inspected on 3/11/26.

During the inspection, changes were made to the sketch, most notably an area of finished basement space was discovered. Additionally, a land adjustment was made for the property's location on a Class VI road. Prior to the 2025 revaluation, no market difference was found for a property's location on a Class VI road. All these changes resulted in an overall positive adjustment to the properties assessed value.

The applicant did not provide comparable properties, but they were included in other applications before this Council. As such below is a table which includes the updated assessed value of the subject based on the inspection and ten comparable sale properties.

		Assessed Value	Total LA (including BMT)	\$/SF
Subject		\$665,800	2820	\$ 236.10
	Sale Date	Sale Price	Total LA (including BMT)	\$/SF
5 Meader Ln	7/14/2023	\$715,000	2772	\$ 257.94
46 Ross Rd	8/30/2023	\$743,000	2642	\$ 281.23
75 Newmarket Rd	9/9/2023	\$730,000	2155	\$ 338.75
206 Longmarsh Rd	12/21/2023	\$850,000	2944	\$ 288.72
8 Palmer Dr	3/28/2024	\$815,000	3009	\$ 270.85
13 Sumac Ln	4/15/2024	\$760,000	3648	\$ 208.33
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2 Strout Ln	10/16/2024	\$740,000	3489	\$ 212.10
20 Ross Rd	1/24/2025	\$861,000	3034	\$ 283.78
			Average \$/SF	\$ 283.34
LA=from MLS				

The updated table clearly demonstrates that the subject's price per square foot is in line with the comparable sale properties.

**RECOMMENDATION:** After thoroughly reviewing the property, including all elements of value, based upon the above information, I recommend the Council **DENY** the abatement request.

RECEIVED  
Town of Durham

FEB 25 2026  
Planning, Zoning  
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-34

Taxpayer Name: Oakes

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): George E & Julie P Oakes

Mailing Address: 12 Timber Brook Lane, Durham, NH 03824

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 603-397-8205 (Work) \_\_\_\_\_ (Email) julie.pardusoakes@yahoo.com

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
118-9	12 Timber Brook Lane	SF Home	\$654,700

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  1. physical data – incorrect description or measurement of property;
  2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

**Class VI road adjustment not applied.**

**SECTION F. Taxpayer's(s)' Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 118-9 Appeal Year Market Value \$ 640,900

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

Class VI Road ~~not~~ adjustment not applied. We would like all of the  
years of occupation (1/2001) tax bills reviewed for changes in reassessment  
and the Class VI road adjustment not applied, not just 2025.

**SECTION G. Sales, Rental and/or Assessment Comparisons**

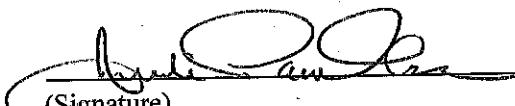
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

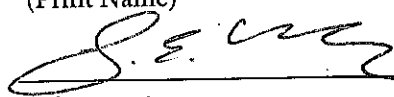
**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2/18/26

  
(Signature)

Julie Pardus-Oakes  
(Print Name)

  
(Signature)

GEORGE OAKES  
(Print Name)



*TOWN OF DURHAM  
8 NEWMARKET ROAD  
DURHAM, NH 03824-2898  
Tel: 603/868-8064  
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION
--------------------------

**DATE:** June 15, 2026

**TOWN OF:** Durham

**TO:** Town Council

**FROM:** Darcy Freer, CNHA

**OWNER:** Christopher D & Alyson K Mueller  
Family Revocable Trust  
6 Timber Brook Lane  
Durham, NH 03824

**REPRESENTATIVE:** N/A

**PROPERTY LOCATION:** 6 Timber Brook Lane, Durham, NH 03824

**PID:** 118-12

**PROPERTY TAX YEAR(S) APPEALED:** 2025

**APPLICATION FILING DATE:** 2/24/26

**INVENTORY FILING DATE (Filing Date April 15<sup>th</sup>):** N/A

**ASSESSMENT APPEALED:** \$724,400

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



**REASON FOR APPEAL:** The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$724,400 does not reflect the market data for similar houses. They cite ten comparable sale properties.

**ASSESSORS COMMENTS:** The subject property is a colonial style house constructed in 1997 and has 2,201 sf of living area above grade and 882 sf of finished basement. It is situated on 3.11 acres of land and is considered to be in very good condition for its age. The property was inspected on 3/11/26.

During the inspection, minor changes were made to the sketch, AC and a shed were added. Additionally, a land adjustment was made for the property’s location on a Class VI road. Prior to the 2025 revaluation, no market difference was found for a property’s location on a Class VI road. All these changes resulted in an overall negative adjustment to the properties assessed value.

The comparables presented by the applicant utilize the total square footage of the building, including finished below grade square footage, when calculating a per square foot value. When the applicant developed the per square foot value for the subject property, they neglected to include their finished basement space. Below is an updated table to include the below grade area of the subject and the updated assessed value based on the inspection.

		Assessed Value	Total LA (including BMT)	\$/SF
Subject		\$718,000	3083	\$ 232.89
	Sale Date	Sale Price	Total LA (including BMT)	\$/SF
5 Meader Ln	7/14/2023	\$715,000	2772	\$ 257.94
46 Ross Rd	8/30/2023	\$743,000	2642	\$ 281.23
75 Newmarket Rd	9/9/2023	\$730,000	2155	\$ 338.75
206 Longmarsh Rd	12/21/2023	\$850,000	2944	\$ 288.72
8 Palmer Dr	3/28/2024	\$815,000	3009	\$ 270.85
13 Sumac Ln	4/15/2024	\$760,000	3648	\$ 208.33
2 Razorbill Cir	5/9/2024	\$835,000	2192	\$ 380.93
22 Sumac Ln	6/20/2024	\$900,000	2896	\$ 310.77
2 Strout Ln	10/16/2024	\$740,000	3489	\$ 212.10
20 Ross Rd	1/24/2025	\$861,000	3034	\$ 283.78
			Average \$/SF	\$ 283.34
LA=from MLS				

The updated table clearly demonstrates that the subjects price per square foot is not out of line with the comparable sale properties. The applicant also makes note that looking at sales which occurred more than one year back from the date of value is not appropriate and creates a “false/misleading narrative” due to 2023 being a “boom period”. When analyzing the table above, 5 of the sales occurred more than 1 year outside of our date of value and 5 occurred within the year prior. When averaging the sales by this grouping you get \$770,600 for the older sales and \$819,200 for the more recent sales. While this is a very superficial analysis, it actually indicates the opposite of what the applicant is implying.

**RECOMMENDATION:** Based upon the above information, I recommend reducing the overall assessments from \$724,400 to \$718,000 and granting the abatement for the assessed value differences of \$6,400. This calculates to an abatement of **\$123.43** including interest (interest is calculated to a repayment date of July 10, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED  
Town of Durham  
  
FEB 24 2026  
  
Planning, Zoning  
and Assessing

FOR MUNICIPALITY USE ONLY: Town File No.: <u>25-30</u> Taxpayer Name: <u>Mueller</u>
--

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): Mueller Family Revocable Trust, Christopher D & Alyson K Mueller, Trustees

Mailing Address: 6 Timber Brook Lane, Durham, NH 03824

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) 603-978-6944 (Work) \_\_\_\_\_ (Email) ALYSON.MUELLER@KW.COM

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Nos.: (Home) \_\_\_\_\_ (Cell) \_\_\_\_\_ (Work) \_\_\_\_\_ (Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>118-12</u>	<u>6 Timber Brook Lane</u>	<u>SF Home</u>	<u>\$724,400</u>

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
NA			

**SECTION E. Reasons for Abatement Application**

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(Attach additional sheets if needed.)

Class VI road adjustment not applied. BEEN INACCURATE FOR OVER 20 YEARS. PLEASE BACK DATE.

- INACCURATE footprint - WE DO NOT HAVE BUMP OUT AT REAR RIGHT CORNER

- WE ALSO BELIEVE THERE SHOULD BE A DOWNWARD ADJUSTMENT DUE TO SHARED DRIVEWAY AND ANOTHER DRIVEWAY CUTTING DIRECTLY THROUGH THE BACK HALF OF OUR LOT MAKING OUR LAND "UNUSABLE" TO US, FOR OUR OWN BENEFIT.

**SECTION F. Taxpayer's(s) Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 118-12 Appeal Year Market Value \$ ~~710,600~~ \$623,000  
 Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

LOOKING AT SALES & COMPARING TO OTHER COLONIALS OF SIMILAR SIZE  
MANY SALES ARE LOWER IN VALUE PER SQ FT. ALSO, LOOKING AT  
DATE IN 2023, DURING A BOOM PERIOD, CREATES A FALSE/MISLEADING  
NARRATIVE IN 2025. ALSO IT'S IMPORTANT TO USE SIMILAR SIZE, STYLE  
& CONDITION. YOU HAVE US A \$32/FT WHEN THE AVERAGE IS \$283,  
**SECTION G. Sales, Rental and/or Assessment Comparisons** MORE THAN 13% HIGHER THAN  
AVERAGE

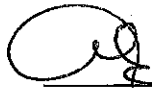
List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
<u>SEE ATTACHED DATA</u>				

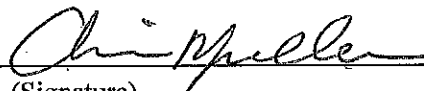
**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: 2-19-26

  
 \_\_\_\_\_  
 (Signature)

ALISON MUELLER  
 \_\_\_\_\_  
 (Print Name)

  
 \_\_\_\_\_  
 (Signature)

CHRIS MUELLER  
 \_\_\_\_\_  
 (Print Name)

**CMA Summary Report**

Residential Summary Statistics			
High	Low	Average	Median
LP:\$925,000	\$725,000	\$801,980	\$787,000
SP:\$900,000	\$715,000	\$794,900	\$787,500

**Residential - Closed**

**Number of Properties: 10**

Num	Address	CLOSE DATE	MLS #	Status	County	BedsTot	SqFtFnAG	SldPrcSqft
1	75 Newmarket Road	9/2023	4959209	Closed	NH-Strafford	3	2,041	\$338.75
2	2 Razorbill Circle	5/2024	4994562	Closed	NH-Strafford	3	2,192	\$380.93
3	46 Ross Road	8/2023	4961149	Closed	NH-Strafford	4	2,642	\$281.23
4	5 Meader Lane	7/2023	4958071	Closed	NH-Strafford	3	2,380	\$257.94
5	22 Sumac Lane	6/2024	4991711	Closed	NH-Strafford	4	2,504	\$310.77
6	206 Longmarsh Road	12/2023	4976161	Closed	NH-Strafford	5	2,944	\$288.72
7	8 Palmer Drive	3/2024	4983536	Closed	NH-Strafford	5	2,859	\$270.85
8	20 Ross Road	1/2025	5020761	Closed	NH-Strafford	4	3,034	\$283.78
9	2 Strout Lane	10/2024	5004960	Closed	NH-Strafford	4	2,943	\$212.10
10	13 Sumac Lane	4/2024	4983177	Closed	NH-Strafford	4	2,680	\$208.33
<b>Avg</b>						<b>3</b>	<b>2621.90</b>	<b>\$283.34</b>
<b>Min</b>						<b>3</b>	<b>2041.00</b>	<b>\$208.33</b>
<b>Max</b>						<b>5</b>	<b>3034.00</b>	<b>\$380.93</b>
<b>Med</b>						<b>4</b>	<b>2661.00</b>	<b>\$282.51</b>

SECTION G  
SUPPORTING  
INFO

- SIMILAR STYLE - COLONIAL
- SIMILAR SIZE < \$3000 SQ FT.
- SIMILAR AGE = NOT ANTIQUE OR TOO OLD.
- NOTE AVERAGE PRICE/FT IS \$283
- WE ARE ASSESSED AT \$326/FT., THE 3<sup>RD</sup> HIGHEST PRICE PER FOOT & OVER 15% ABOVE THE AVERAGE.
- EVEN W/ CORRECTIONS TO TAX CARD ERRORS, WE ARE 13% ABOVE THE AVERAGE
- AVER PRICE/FT IS \$283

## SECTION G

ADDITIONAL SALES DATA, NOT  
FILTERING FOR SIZE, STYLES

## CMA Summary Report

## Residential Summary Statistics

High	Low	Average	Median
LP:\$925,000	\$575,000	\$746,767	\$742,450
SP:\$900,000	\$651,000	\$766,058	\$752,500

## Residential - Closed

Number of Properties: 34

Num	Address	MLS #	Status	County	BedsTot	SqFtFnAG	SldPrcSqft
1	9 Burnham Avenue	4954142	Closed	NH-Strafford	4	1,888	\$376.06
2	75 Newmarket Road	4959209	Closed	NH-Strafford	3	2,041	\$338.75
3	2 Razorbill Circle	4994562	Closed	NH-Strafford	3	2,192	\$380.93
4	49 Edgewood Road	4914600	Closed	NH-Strafford	3	2,293	\$283.91
5	8 Falls Way	4989278	Closed	NH-Strafford	3	2,384	\$308.31
6	10 Woodside Road	4955797	Closed	NH-Strafford	4	2,392	\$324.00
7	7 Ambler Way	4989095	Closed	NH-Strafford	4	2,298	\$264.89
8	127 Madbury Road	5038637	Closed	NH-Strafford	3	2,631	\$323.07
9	19 Tall Pines Road	5008321	Closed	NH-Strafford	5	2,640	\$285.98
10	46 Ross Road	4961149	Closed	NH-Strafford	4	2,642	\$281.23
11	49 Emerson Road	4994982	Closed	NH-Strafford	4	2,308	\$249.62
12	19 Surrey Lane	4908274	Closed	NH-Strafford	4	2,688	\$261.35
13	5 Meader Lane	4958071	Closed	NH-Strafford	3	2,380	\$257.94
14	9 Stonewall Way	4861784	Closed	NH-Strafford	4	2,853	\$245.36
15	22 Sumac Lane	4991711	Closed	NH-Strafford	4	2,504	\$310.77
16	206 Longmarsh Road	4976161	Closed	NH-Strafford	5	2,944	\$288.72
17	22 Old Piscataqua Road	4878263	Closed	NH-Strafford	4	2,970	\$294.61
18	4 Moharinet Way	4950878	Closed	NH-Strafford	5	2,381	\$241.53
19	8 Palmer Drive	4983536	Closed	NH-Strafford	5	2,859	\$270.85
20	20 Ross Road	5020761	Closed	NH-Strafford	4	3,034	\$283.78
21	19 Sandy Brook Drive	4877437	Closed	NH-Strafford	5	3,056	\$222.51
22	23 Surrey Lane	4915823	Closed	NH-Strafford	4	2,476	\$290.18
23	5 Sumac Lane	4901608	Closed	NH-Strafford	4	2,556	\$236.44
24	4 Stonewall Way	4881631	Closed	NH-Strafford	4	3,228	\$224.44
25	16 Emerson Road	4908326	Closed	NH-Strafford	4	2,839	\$237.32
26	33 Mill Road	4859327	Closed	NH-Strafford	5	2,621	\$187.80
27	2 Strout Lane	5004960	Closed	NH-Strafford	4	2,943	\$212.10
28	10 Laurel Lane	4913090	Closed	NH-Strafford	3	3,497	\$238.78
29	8 Williams Way	4947182	Closed	NH-Strafford	5	3,012	\$225.10
30	13 Sumac Lane	4983177	Closed	NH-Strafford	4	2,680	\$208.33

31	6 Deer Meadow Road	4992569	Closed	NH-Strafford	4	3,686	\$226.53
32	1 Briarwood Lane	4914205	Closed	NH-Strafford	4	2,720	\$195.63
33	54 Edgewood Road	4903164	Closed	NH-Strafford	4	2,822	\$191.45
34	29 Mill Road	4855757	Closed	NH-Strafford	5	3,763	\$173.33
<b>Avg</b>					<b>4</b>	<b>2712.38</b>	<b>\$262.99</b>
<b>Min</b>					<b>3</b>	<b>1888.00</b>	<b>\$173.33</b>
<b>Max</b>					<b>5</b>	<b>3763.00</b>	<b>\$380.93</b>
<b>Med</b>					<b>4</b>	<b>2661.00</b>	<b>\$259.65</b>

ALL COLONIAL SALES  
REGARDLESS OF SIZE, OR  
AGE

NOTE THE PRICE AV/ROOT IS \$262

Town of Durham, NH  
Property Tax Bill Calculation

Owner Christopher D & Alyson K Mueller Fam Rev Trust  
PID 118-12  
Address 6 Timber Brook Lane

**WHAT WAS TAXED**

Total Assessed Value	604,000	724,400
Exemption (solar,)		
Value Tax Applied To:	<u>604,000.00</u>	<u>724,400.00</u>

Credit (veterans,)

Tax Bill#:	119067	120528
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/2/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 6,139.66 13,669.43

Resulting in Taxes of:

Town	1,737.00	3,709.00
County	559.00	1,376.00
Local School	3,479.00	7,816.00
State School	365.00	768.00
Tax Calculated	<u>6,140.00</u>	<u>13,669.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 6,140.00 7,529.00

**WHAT SHOULD HAVE BEEN TAXED**

Total Assessed Value	604,000	718,000
Exemption (solar,)	-	-
Value Tax Applied To:	<u>604,000.00</u>	<u>718,000.00</u>

Credit (veterans,) - -

Tax Bill#:	119067	120528
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/2/2025	1/8/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
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Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 6,139.66 13,548.66

Resulting in Taxes of:

Town	1,737.00	3,676.00
County	559.00	1,364.00
Local School	3,479.00	7,747.00
State School	365.00	761.00
Tax Calculated	<u>6,140.00</u>	<u>13,548.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 6,140.00 7,408.00

**WHAT SHOULD BE ABATED**

Difference in Billed-SHB = Abate	-	121.00	<b>121.00 = To Be Abated</b>
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	7/10/2026	
Number of Days of Interest =	352	183	
Interest Payable	-	2.43	<b>2.43 = Interest Owed</b>
Less Previously Abated Amount of			
<b>Total To Be Abated</b>	<b>-</b>	<b>123.43</b>	<b>123.43</b>



*TOWN OF DURHAM  
8 NEWMARKET ROAD  
DURHAM, NH 03824-2898  
Tel: 603/868-8064  
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION
--------------------------

**DATE:** June 15, 2026

**TOWN OF:** Durham

**TO:** Town Council

**FROM:** Darcy Freer, CNHA

**OWNER:** Donna E Vittands Revocable Living Trust  
72 Piscataqua Road  
Durham, NH 03824

**REPRESENTATIVE:** N/A

**PROPERTY LOCATION:** 72 Piscataqua Road, Durham, NH 03824

**PID:** 209-73

**PROPERTY TAX YEAR(S) APPEALED:** 2025

**APPLICATION FILING DATE:** 3/2/26

**INVENTORY FILING DATE** (Filing Date April 15<sup>th</sup>): N/A

**ASSESSMENT APPEALED:** \$947,700

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



**REASON FOR APPEAL:** The owners have applied for an abatement of their 2025 property taxes because they believe the assessment of \$1,326,004 is overassessed due to the property's location along the Johnson Creek. The owners submitted a comparative market analysis prepared by Becky Vardell of the Aland Realty Group.

**ASSESSORS COMMENTS:** The subject property consists of a conventional home which is situated on 12.92 acres of land with 11.17 acres enrolled in current use assessment. It has approximately 2,038' of water frontage. The home was constructed in 2020, has 2,904 sf of living area above and is considered to be in overall average condition relative to its age. An inspection of the property occurred on 3/19/26.

The applicant is aggrieved because they believe their property to be located along the Johnson Creek and not along the Oyster River. As such, they feel the property value is overassessed. The property was inspected on 3/19/2026 and GIS mapping has been thoroughly reviewed. An additional adjustment was applied to the first land line to account for the property's location bordering and into said Creek.

The applicant's submittal included a Comparative Market Analysis, which determined the value to be \$1,265,000. After applying the land adjustment, the assessed value of the subject is \$1,278,883.

**RECOMMENDATION:** Based upon the above information, I recommend reducing the overall assessments from \$1,326,004 to \$1,278,883 and granting the abatement for the assessed value differences of \$47,121. This calculates to an abatement of **\$907.71** including interest (interest is calculated to a repayment date of July 10, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED  
Town of Durham

MAR 02 2026

Planning, Zoning  
and Assessing

FOR MUNICIPALITY USE ONLY:

Town File No.: 25-62

Taxpayer Name: Vittands

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): Donna E. Vittands

Mailing Address: 74 Piscataqua Road, Durham, NH 03824

Telephone Number(s): (Work) \_\_\_\_\_ (Home) 603-397-7020

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number(s): (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
<u>209-73</u>	<u>74 PISCATAQUA Rd. DURHAM, NH 03824</u>	<u>Single Family</u>	<u>1,326,004</u>

*attach pictures of 1 creek.*  
*realtime opinion of values*

**TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

TAX YEAR APPEALED 2025

**INSTRUCTIONS**

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

**DEADLINES:** The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

**Step One:** Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

**Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

**Step Three:** Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

**EXCEPTION:** If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.

**FORM COMPLETION GUIDELINES:**

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means:  
1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or  
2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  - 1. physical data – incorrect description or measurement of property;
  - 2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  - 3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

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**SECTION F. Taxpayer's(s)' Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

see attached assessment material

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#      Street Address      Sale Price/Date of Sale      Rents      Assessment

see Assessment Packet enclosed

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: March 3, 2024

Wonna Vittards  
(Signature)

\_\_\_\_\_  
(Signature)

**SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)**

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Representative's Signature)

**SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

TO: Durham Tax Assessment/Abatement Department

From: Donna E. Vittands  
74 Piscataqua Road  
Durham, NH 03824

RE: Abatement Application for Map/Parcel 209-73-0-0-0

**Section E: Requesting an abatement under category 1- claiming disproportionality**

Under the category of physical data.

Every time we have had a new assessment of our property, we have been overassessed because we are listed as being located on the Oyster River. In fact, we were told by previous assessors that using the map that was created by a UNH art professor, it was clear to them that we were surrounded by blue water. In point of fact our property borders the tidal body of water called Johnson Creek. With each new assessment, I have had to take photographs of the creek in order to prove that it is a tidal water body with limited access to navigable waters at its lowest point and considered non-navigable.

Based on this, I have provided a completed market value assessment as of January 12, 2026 by Becky Vardell of the Aland Realty Group. We spent the better part of half a day walking the property in order to allow her to view the tidal process over a reasonable amount of time.

Her assessment puts our property at \$1,265,000 vs \$1,326,004

In the past during previous assessments our property has not been assessed at the actual selling price and as such I would think that the assessment would be lower than the \$1,265,000 price as the rest of our land is tied up in current use/ agricultural use and has a running stream through the front field and further which would prevent any development of the land even if it were not under these categories.

With these factors in mind I am requesting an abatement even lower than the assessed amount by Ms. Vardell.

**Section F: Taxpayer's Opinion of Market Value**

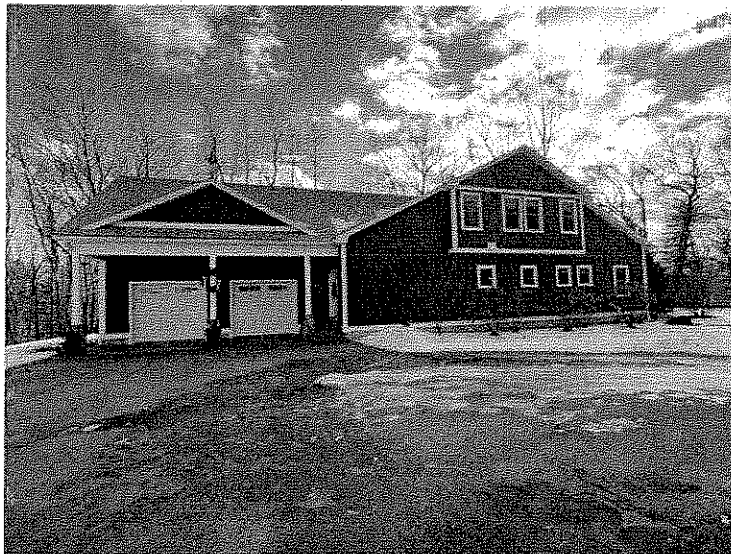
Please accept the copy of Ms. Vardell's Comparative Market Analysis

**Section G: Sales, Rental and/or Assessment Comparisons**

Again, I would have you refer to Ms. Vardell's Comparative Market Analysis

# Comparative Market Analysis

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**74 Piscataqua Road, Durham, New Hampshire  
03824**

**Donna Vittands**

JANUARY 12, 2026

**Becky Vardell**

The Aland Realty Group

January 12, 2026

Dear Donna Vittands,

I appreciate the opportunity to share my business plan with you.

In order to inform you about the current happenings in today's market, I have prepared this comparative market analysis (CMA) especially for you. There are many properties on the market today, and each has different amenities, sizes, and values. By reviewing this CMA, you will have the information needed to price your home in the appropriate range in today's market.

Home buyers always do a lot of comparison shopping. In today's market it is especially important to price your home right from the beginning and to get it "show ready". There are many homes available in all price ranges, but the homes that are priced right and show well are the ones that bring in qualified buyers.

Part of this package includes a detailed copy of my personal marketing plan. We will certainly go over this in detail so that you feel comfortable to entrust your home sale to me. I am sure that once you review the plan, you will feel very satisfied with me marketing your home.

My goal is to help you sell your home quickly and at a fair market value. I look forward to working with you on the sale of your home.

Sincerely,

Becky Vardell

# Suggested List Price

---

Analysis of the comparable properties suggests a list price of:

**\$1,265,000**  
**\$435 / sqft**

---

## Comparable Averages *per Status*

 4 Sold

**\$1,265,000** \$544 / sqft

34 Days on Market

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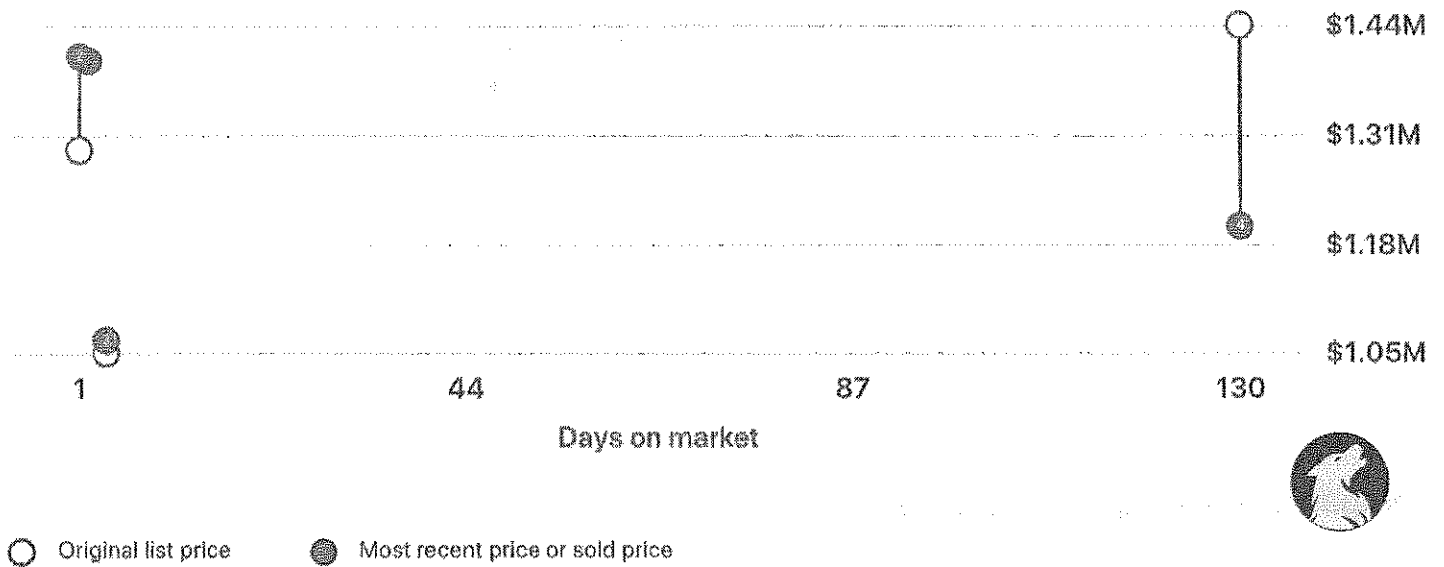
### Disclaimer

The CMA is a side-by-side comparison of homes for sale and homes that have recently sold in the same neighborhood and price range. This information is further sorted by data fields such as single-family or condo, number of bedrooms, number of baths, postal codes, and many other factors. Its purpose is to show fair market value, based on what other buyers and sellers have determined through past sales, pending sales and homes recently put on the market.

# Time To Sell

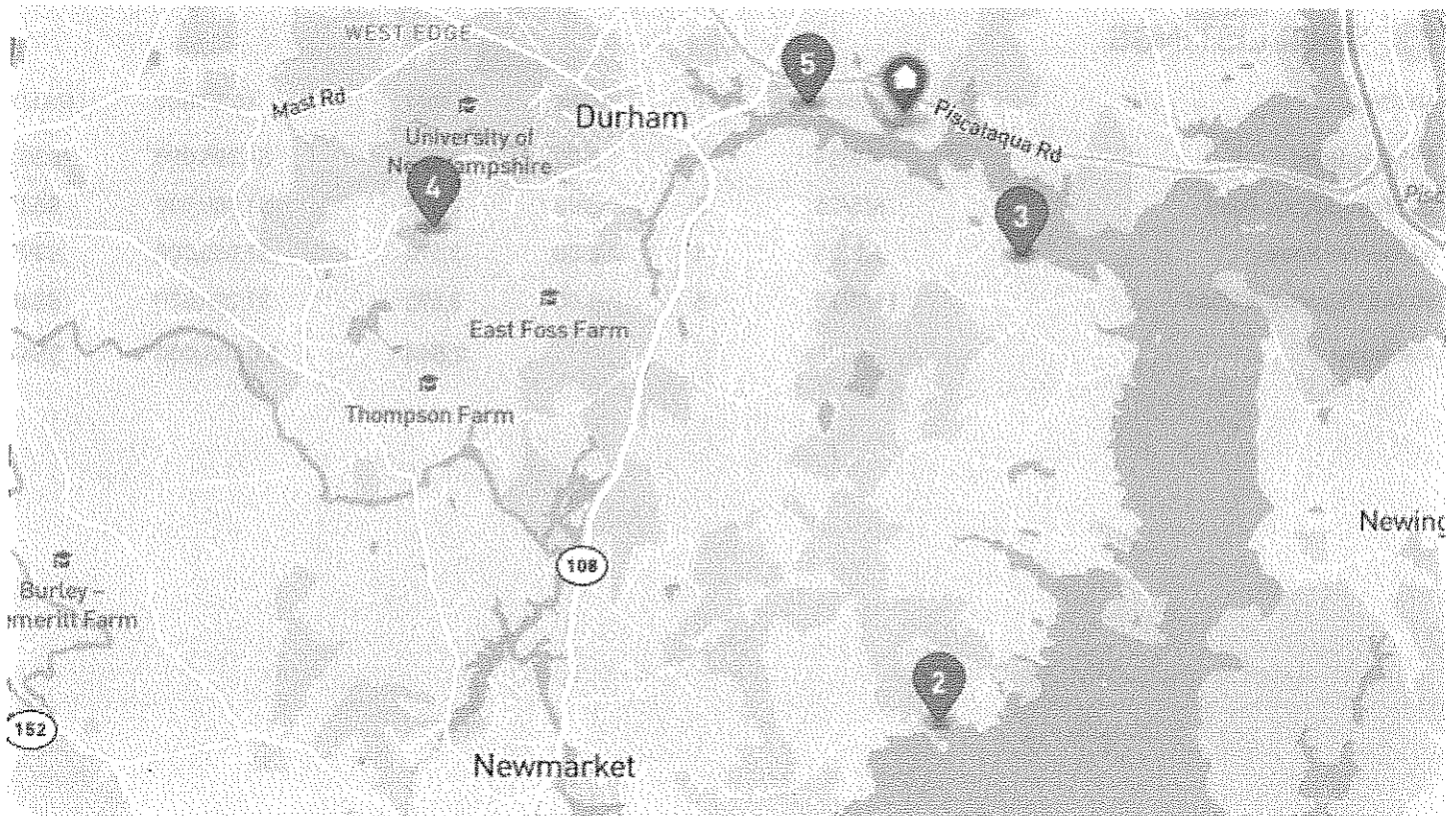
**34** Days on Market | **102.91%** of list price

Sold homes were on the market for an average of 34 days before they accepted an offer. These homes sold for an average of 102.91% of list price.



ADDRESS	STATUS	LIST PRICE	SOLD PRICE	DOM	% OF LIST \$
1 595 Bay Road	● Closed	\$1,395,000	\$1,395,000	2	100.00%
2 26 Mathes Cove Road	● Closed	\$1,290,000	\$1,400,000	1	108.53%
3 8 Meserve Road	● Closed	\$1,050,000	\$1,065,000	4	101.43%
4 30 Old Piscataqua Road	● Closed	\$1,180,000	\$1,200,000	130	101.69%
<b>Averages</b>		<b>\$1,228,750</b>	<b>\$1,265,000</b>	<b>34</b>	<b>102.91%</b>

# Map of Comparable Listings



STATUS: = CLOSED

MLS #	STATUS	ADDRESS	BEDS	BATHS	SQFT	PRICE
<b>1</b>	<b>Subject</b>	<b>74 Piscataqua Rd</b>	<b>4</b>	<b>3.00</b>	<b>2,902</b>	<b>-</b>
2		595 Bay Road	2	3.00	1,728	\$1,395,000
3		26 Mathes Cove Road	3	3.00	2,204	\$1,400,000
4		8 Meserve Road	4	3.00	2,672	\$1,065,000
5		30 Old Piscataqua Road	5	4.00	3,572	\$1,200,000

# Summary of Comparable Properties

## **Ⓢ** SOLD LISTINGS

ADDRESS	SOLD DATE	BEDS	BATHS	SQFT	SOLD PRICE	\$/SQ.FT
595 Bay Road	8/19/24	2	3.00	1,728	\$1,395,000	\$807
26 Mathes Cove Road	6/5/25	3	3.00	2,204	\$1,400,000	\$635
8 Meserve Road	4/3/25	4	3.00	2,672	\$1,065,000	\$399
30 Old Piscataqua Road	11/7/25	5	4.00	3,572	\$1,200,000	\$336
<b>Averages</b>				<b>2,544</b>	<b>\$1,265,000</b>	<b>\$544</b>

# 595 Bay Road Durham, 03824

MLS #5000100

## \$1,395,000

**CLOSED** 8/19/24

**2 Beds 3.00 Baths**

**1,728 Sq. Ft.** (\$807 / sqft)

**Year Built 2006**

**Days on market: 2**



### Details

**Prop Type:** Single Family

**List date:** 6/12/24

**County:** NH-Strafford

**Off-market date:** 8/19/24

**Full baths:** 1.0

**Updated:** Aug 19, 2024 5:50 PM

**3/4 Baths:** 2.0

**Acres:** 2.5

**List Price:** \$1,395,000

**Lot Size (sqft):** 2.5

**Orig list price:** \$1,395,000

**School District:** Oyster River Cooperative

**Elementary:** Moharimet School

**High:** Oyster River High School

**Middle:** Oyster River Middle School

### Features

**Bsmnt Dscrp:** Crawl Space, Unfinished

**Heating:** Direct Vent, Heat Pump, Hot Water, Radiant Floor

**Utilities:** Cable - Available, Telephone Available

**Water Body Access:** Yes

**Cooling:** Central AC

**Roads:** Paved, Public

**Delay Show:** No

**Waterfront:** Yes

**Driveway:** Paved

**Roof:** Shingle - Asphalt

**Basement:** No

**Waterfront Rights:** Exclusively Owned

**Foundation:** Poured Concrete

**Sewer:** 1250 Gallon

**Zoning:** RC

**Water Description:** Unknown

**Heat Fuel:** Gas - LP/Bottle

**Water View:** Yes

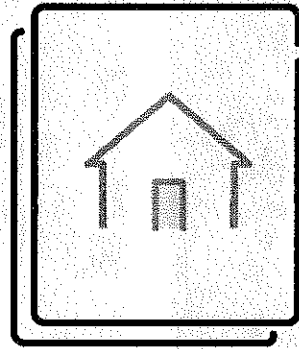
**Water Access:** Dock Access

### Remarks

Escape to your own private oasis at 595 Bay Road, nestled along the tranquil shores of Great Bay in Durham, New Hampshire. This remarkable property boasts 390 feet of coveted water frontage, offering unparalleled access to the natural beauty and wildlife of the Bay. The 2-bedroom main house has been extensively renovated with high-end materials,

Becky Vardell  
The Aland Realty Group

1000  
1000



# Listings

**Becky Vardell**

The Aland Realty Group

stone facade, mahogany deck and screened porch overlooking the waters edge. in 2012, the second building was built equipped with a full bathroom, field-stone fireplace, open concept layout and entertaining area. Situated on 2.5 acres of pristine land, this home is a haven for nature enthusiasts and those seeking a peaceful retreat. Enjoy panoramic views of Great Bay from every angle of this charming home. Whether you're relaxing on the wrap-around deck, sipping your morning coffee on your private master bedroom deck or unwinding in the living room, the serene beauty of the water is never far away. With its own private dock, this property provides direct access to deep waters, perfect for boating, kayaking, paddle boarding, or simply enjoying the sights and sounds of the Bay. Spend your days exploring the coastline, fishing for your next catch, or lounging on the dock as you soak up the sun. 6/15 OPEN HOUSE CANCELLED.

Courtesy of New Space Real Estate, LLC

Information is deemed reliable but not guaranteed.

# 595 Bay Road Durham, 03824

MLS #5000100

**\$1,395,000**

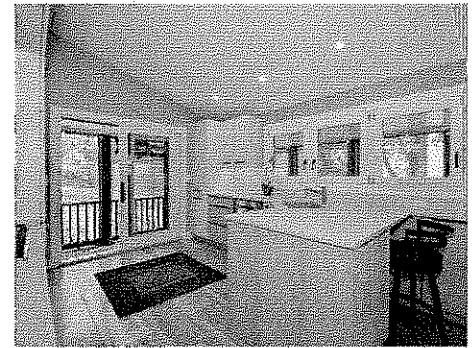
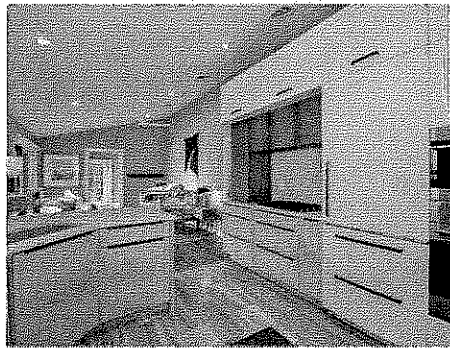
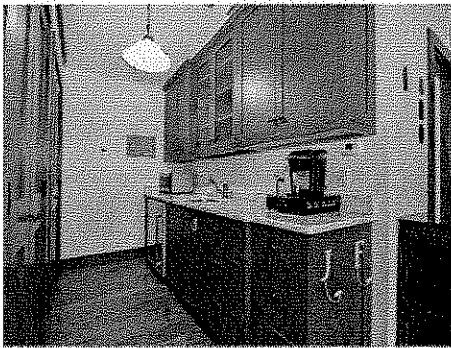
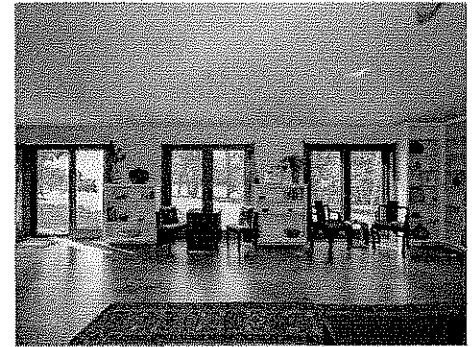
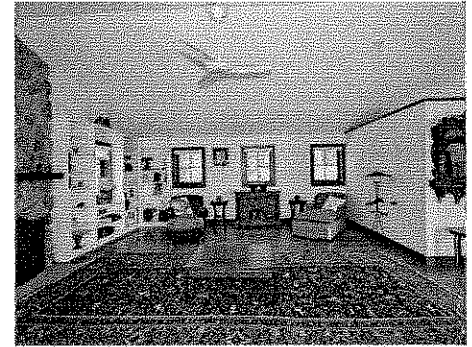
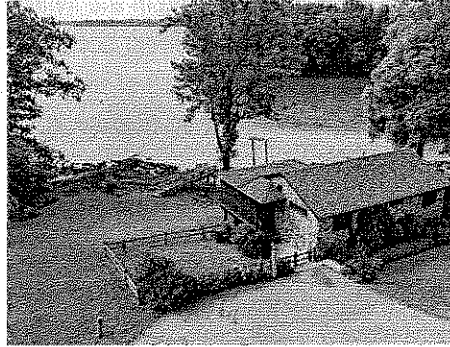
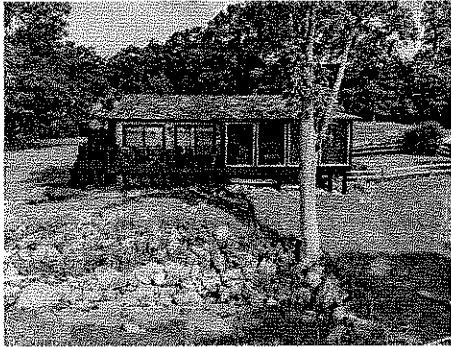
**2 Beds 3.00 Baths**

**1,728 Sq. Ft. (\$807 / sqft)**

**CLOSED** 8/19/24

**Year Built 2006**

**Days on market: 2**



**Becky Vardell**  
The Aland Realty Group

# 26 Mathes Cove Road Durham, 03824

MLS #5040513

**\$1,400,000**

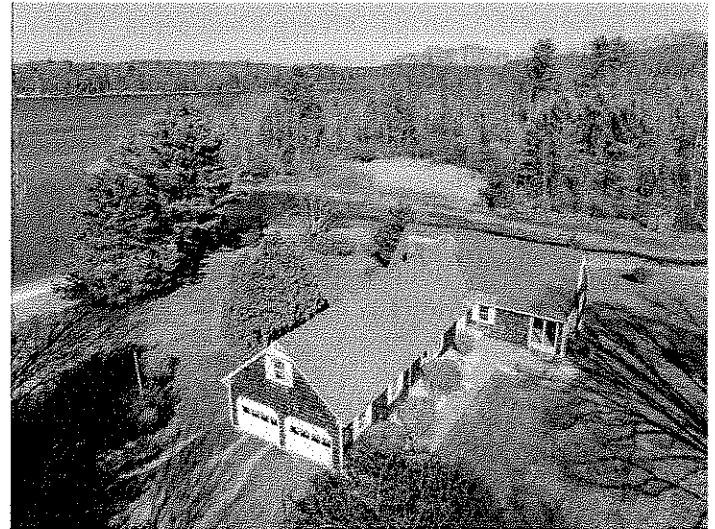
**CLOSED** 6/5/25

**3 Beds 3.00 Baths**

**2,204 Sq. Ft.** (\$635 / sqft)

**Year Built 1967**

**Days on market: 1**



## Details

**Prop Type:** Single Family

**Acres:** 3.21

**Off-market date:** 6/5/25

**Orig list price:** \$1,290,000

**County:** NH-Strafford

**Lot Size (sqft):** 3.21

**Updated:** Jun 5, 2025 3:01 PM

**School District:** Oyster River Cooperative

**Full baths:** 2.0

**Garages:** 2.0

**List Price:** \$1,290,000

**Half baths:** 1.0

**List date:** 5/13/25

## Features

**Appliances:** Cooktop - Electric, Dryer, Oven - Wall, Refrigerator, Washer, Water Heater - Gas

**Ftrscsblty:** 1st Floor 1/2 Bathroom, 1st Floor Bedroom, 1st Floor Full Bathroom

**Flooring:** Carpet, Laminate  
**Foundation:** Concrete  
**Heating:** Propane, Electric, Gas Heater

**Waterfront:** Yes

**Bsmnt Dscrp:** Climate Controlled, Concrete Floor, Daylight, Finished, Full, Insulated, Stairs - Interior, Storage Space, Sump Pump, Walkout, Interior Access, Exterior Access

**Exterior Features:** Docks, Garden Space, Natural Shade, Private Dock, Shed

**Roof:** Shingle - Asphalt  
**Sewer:** Septic

**Waterfront Rights:** Exclusively Owned

**Water Description:** Unknown

**Cooling:** None

**Interior Features:** Dining Area, Fireplace - Wood, Fireplaces - 3+, Hearth, Kitchen/Dining, Laundry Hook-ups, Primary BR w/ BA, Natural Light, Natural Woodwork, Storage - Indoor, Laundry - Basement, Attic - Walkup

**Utilities:** Cable - Available

**Water Access:** Beach Access, Dock Access

**Driveway:** Paved

**Bsmnt Acss:** Interior

**Delay Show:** No

**Basement:** Yes

**Zoning:** RC

**Water View:** Yes

**Water Body Access:** Yes

Remarks

Waterfront, sandy beach, private dock! Tucked away in a desirable cul-de-sac of Durham sits this rare opportunity, one that doesn't come around often. This well-maintained, original-owner home sits on a a 3.2 spacious lot with solid bones and so much potential to make it truly yours. Whether you're dreaming of a full renovation or just adding your personal touch, this home is the perfect canvas. Offering 3 bedrooms, 3 baths, and over 2,200 square feet of living space, the home features spacious rooms, wood fireplace and solid bones, providing the perfect foundation for your updates, renovations, or personal touches. Whether you envision a full transformation or simply modernizing key spaces, the potential here is endless. Enjoy direct water access from your own private sandy beach for boating, kayaking, paddle boarding, and peaceful riverside relaxation, plus abundant nearby trails for hiking, biking, and exploring nature. All this, just minutes to downtown Dover, Portsmouth, UNH, and major commuting routes. Waterfront living, privacy, and proximity to everything opportunities like this in Durham dont come around often. Bring your vision and make it your own! Home is being sold "As-is" AGENTS - SEE REMARKS.

Courtesy of Great Island Realty LLC  
Information is deemed reliable but not guaranteed.

03824  
74 Piscataqua Road  
Durham, NH 03824

3.2 Acres  
3 Bedrooms  
3 Bathrooms  
2,200 sq. ft.

Call Today  
761-234-5678  
www.greatislandrealty.com

Great Island Realty LLC  
100 Main Street  
Durham, NH 03824

03824  
74 Piscataqua Road  
Durham, NH 03824

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Great Island Realty LLC  
100 Main Street  
Durham, NH 03824

# 26 Mathes Cove Road

Durham, 03824

MLS #5040513

**\$1,400,000**

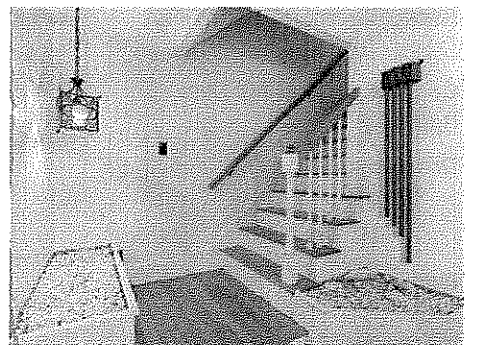
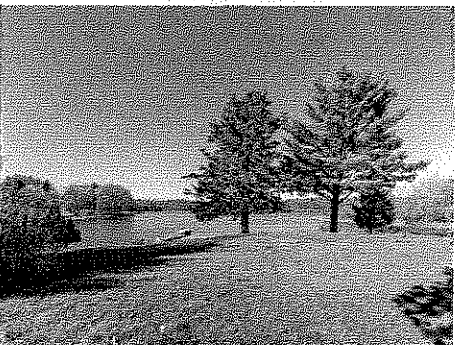
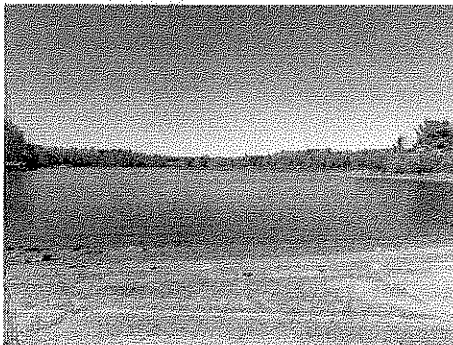
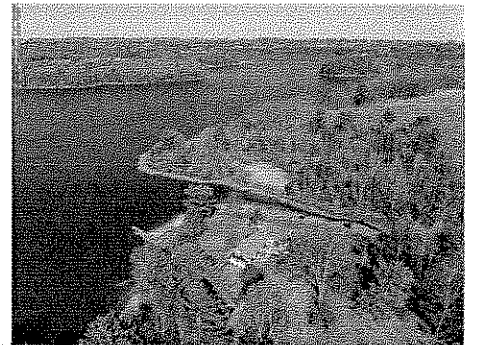
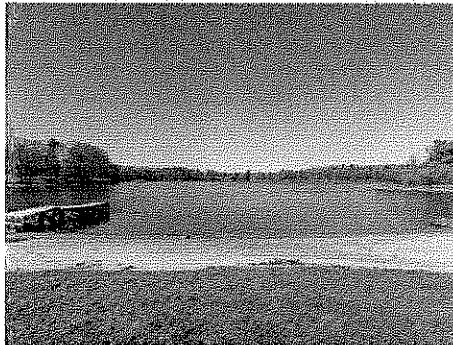
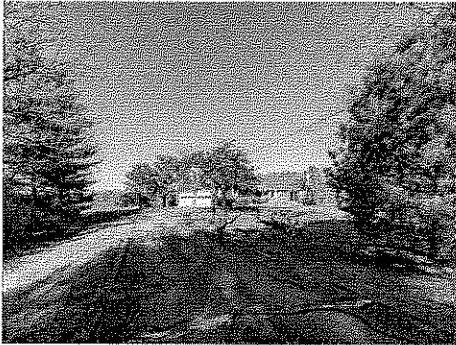
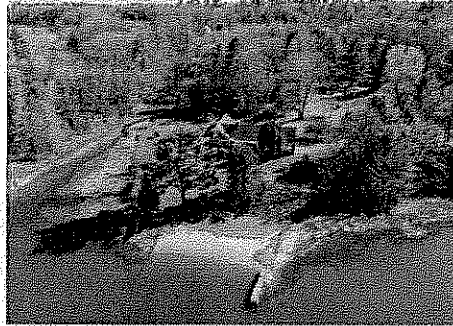
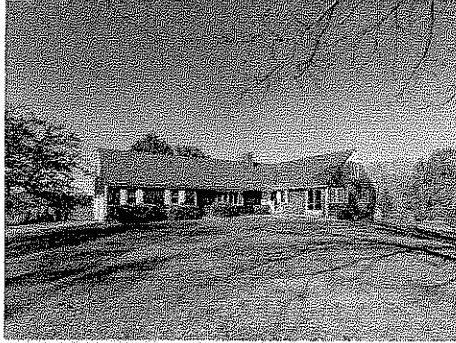
**3 Beds 3.00 Baths**

**2,204 Sq. Ft. (\$635 / sqft)**

**CLOSED** 6/5/25

**Year Built 1967**

**Days on market: 1**



# 8 Meserve Road Durham, 03824

MLS #5029387

**\$1,065,000** (10)

Estimated Value

**4 Beds 3.00 Baths**

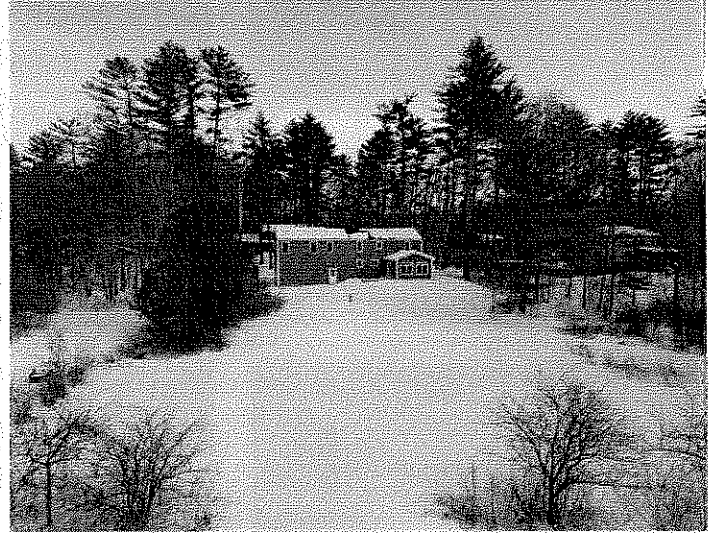
**2,672 Sq. Ft.** (\$399 / sqft)

**CLOSED** 4/3/25

Days on Market

**Year Built 1968**

**Days on market: 4**



## Details

**Prop Type:** Single Family  
**County:** NH-Strafford  
**Subdivision:** Woodridge  
**Full baths:** 1.0  
**3/4 Baths:** 1.0  
**Half baths:** 1.0

**Acres:** 2.5  
**Lot Size (sqft):** 2.5  
**Garages:** 2.0  
**List date:** 2/13/25  
**Off-market date:** 4/3/25

**Updated:** Apr 3, 2025 3:29 PM  
**List Price:** \$1,050,000  
**Orig list price:** \$1,050,000  
**School District:** Oyster River Cooperative

**High:** Oyster River High School  
**Middle:** Oyster River Middle School  
**Elementary:** Moharimet School

## Features

**Appliances:** Dishwasher, Microwave, Range - Electric, Refrigerator  
**Bsmnt Dscrp:** Concrete, Full, Stairs - Interior, Unfinished  
**Cooling:** Central AC, Mini Split  
**Driveway:** Paved

**Exterior Features:** Shed  
**Interior Features:** Ceiling Fan, Fireplace - Wood, Kitchen Island, Kitchen/ Dining, Primary BR w/ BA, Natural Light, Laundry - 2nd Floor, Common Heating/ Cooling

**Flooring:** Carpet, Hardwood, Vinyl Plank  
**Foundation:** Concrete  
**Heating:** Forced Air, Mini Split  
**Roof:** Shingle - Asphalt  
**Sewer:** Septic  
**Utilities:** Gas - LP/Bottle

**Bsmnt Acss:** Interior  
**Delay Show:** No  
**Basement:** Yes  
**Zoning:** Res

## Remarks

Be prepared to be impressed by this fully renovated 4-bedroom home in Durhams desirable Woodridge neighborhood, set

Becky Vardell  
 The Aland Realty Group

on a private 2.5-acre lot. The modern kitchen is the heart of the home, featuring white cabinetry, quartz countertops, new stainless steel appliances, and a large island. The first floor offers versatile living spaces, including a formal living room, cozy family room, and dining room, all filled with natural light. The newly built sunroom is sure to be a favorite space with panoramic views of the backyard, high ceilings, and a slider leading to the expansive patio with sitting wall. The oversized 2-car garage with soaring ceilings offers plenty of room for storage for your hobbies including bicycles, kayaks, and more. Upstairs, the oversized primary suite is truly an impressive space providing a peaceful retreat with double closets and a luxurious en suite bath featuring an oversized custom tile shower. Beautiful hardwood floors flow from the hallway through three additional spacious bedrooms & dedicated laundry room. This home has been meticulously updated with a new septic system, central air, new roof, fresh paint, and more. Enjoy morning coffee on your new front porch or host gatherings in your backyard in an ideal setting for outdoor living and entertaining! With easy access to nearby conservation areas, trails, playground, and sidewalk connection to the UNH, this home offers not just an incredible living space, but a connection to the community.

Courtesy of The Gove Group Real Estate, LLC  
Information is deemed reliable but not guaranteed.

# 8 Meserve Road Durham, 03824

MLS #5029387

## \$1,065,000

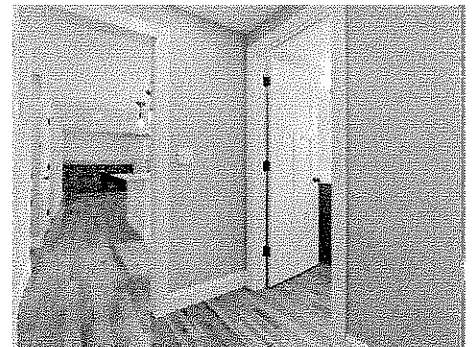
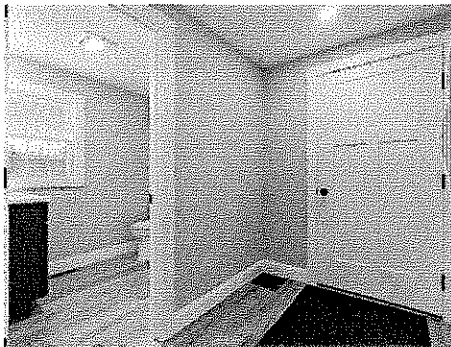
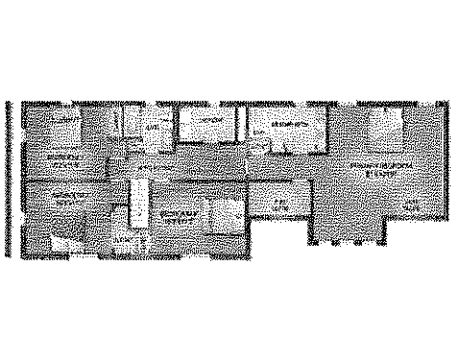
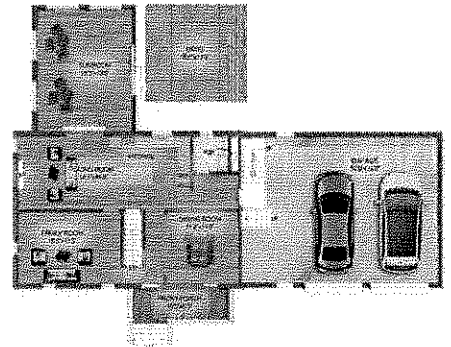
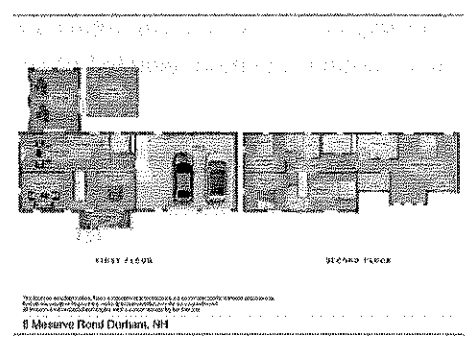
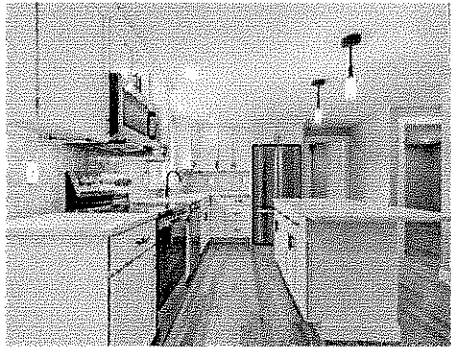
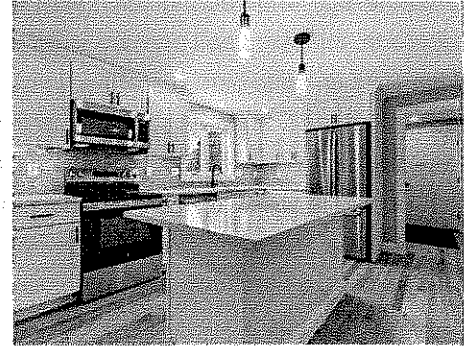
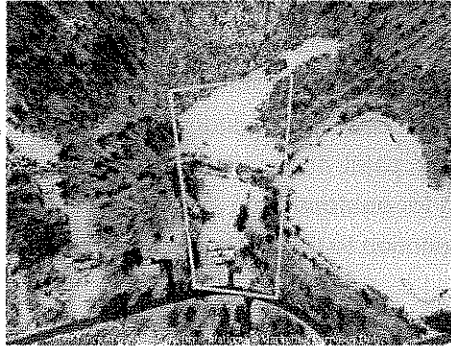
4 Beds 3.00 Baths

2,672 Sq. Ft. (\$399 / sqft)

**CLOSED** 4/3/25

Year Built 1968

Days on market: 4



Becky Vardell  
The Aland Realty Group

# 30 Old Piscataqua Road Durham, 03824

MLS #5045997

**\$1,200,000**

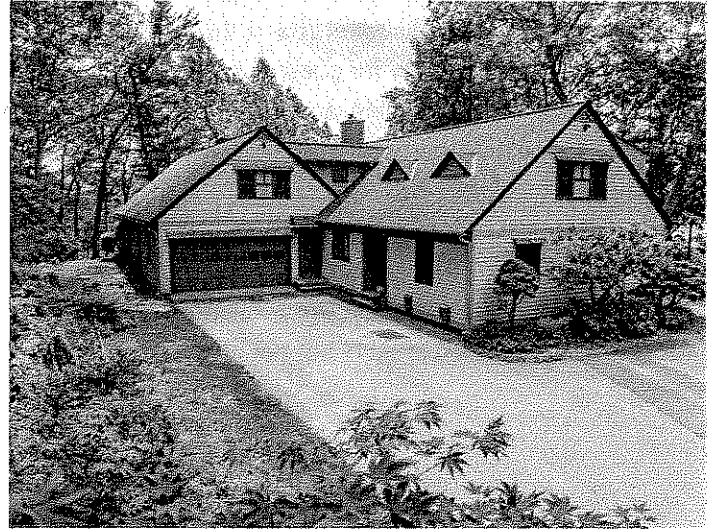
**CLOSED** 11/7/25

**5 Beds 4.00 Baths**

**3,572 Sq. Ft.** (\$336 / sqft)

**Year Built 1974**

**Days on market: 130**



## Details

**Prop Type:** Single Family

**Garages:** 2.0

**Orig list price:** \$1,437,000

**Middle:** Oyster River Middle School

**County:** NH-Strafford

**List date:** 6/11/25

**School District:** Oyster River Cooperative

**Elementary:** Moharimet School

**Full baths:** 3.0

**Off-market date:** 11/7/25

**High:** Oyster River High School

**3/4 Baths:** 1.0

**Updated:** Nov 7, 2025 10:01 PM

**Acres:** 1.61

**List Price:** \$1,180,000

**Lot Size (sqft):** 1.61

## Features

**Appliances:** Dishwasher, Microwave, Refrigerator, Electric Stove

**Flooring:** Carpet, Tile, Wood

**Utilities:** Cable Available, Telephone Available

**Water Body Access:** No

**Bsmnt Dscrp:** Crawl Space

**Heating:** Oil, Electric, Hot Water

**Delay Show:** No

**Waterfront:** Yes

**Cooling:** None

**Roof:** Asphalt Shingle

**Basement:** No

**Waterfront Rights:** Exclusively Owned

**Driveway:** Gravel, Paved

**Sewer:** Public

**Zoning:** RA

**Water Description:** No

**Water View:** Yes

## Remarks

Perched high above the tranquil banks of the Oyster River, this picturesque 1.61-acre waterfront property with mooring offers 258 feet of direct river frontage and breathtaking views. Built above a small granite quarry, the house is near but above the water, giving it a commanding view. The main level features an updated kitchen with farmers sink, island, and

Becky Vardell  
The Aland Realty Group

great natural light. Enjoy meals in the dining room with views of the river. Relax or entertain in the front to back living room with a wood stove. Watch boats drift from your screened-in porch where you can take in the serene beauty of the river and yard. First floor is finished with 2 bedrooms and a newly updated bath featuring soapstone counters and tiled shower and floor as well as a laundry room. Continue upstairs where you will find a primary en-suite with expansive windows that capture the beauty of the water. A sunny office, an additional en-suite bedroom, a fourth bedroom completes the second floor living area. Need additional space, the large attic provides room for storage or the potential to expand. A legal apartment offers flexibility for guests or rental income with a private entrance, mudroom with laundry, kitchen, living and dining rooms, bedroom, office, and its own patio with River views. Just minutes to downtown Durham and schools, and a short commute to Portsmouth. Living here you will feel like you are on a permanent vacation - this is the waterfront living at its best, simply magical.

Courtesy of BHG Masiello Durham  
 Information is deemed reliable but not guaranteed.

# 30 Old Piscataqua Road

Durham, 03824

MLS #5045997

**\$1,200,000**

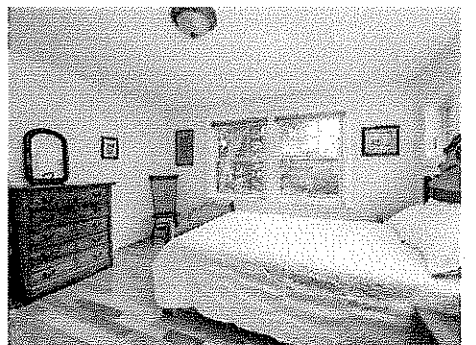
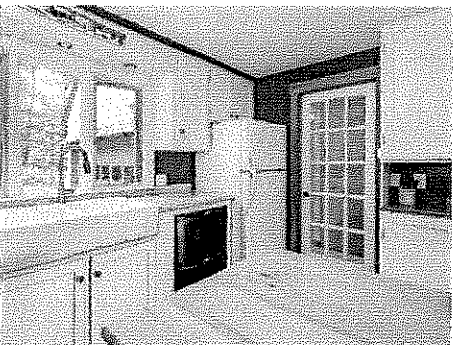
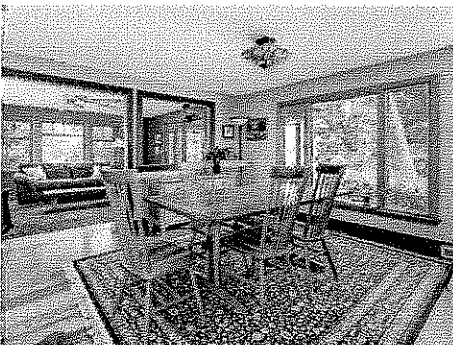
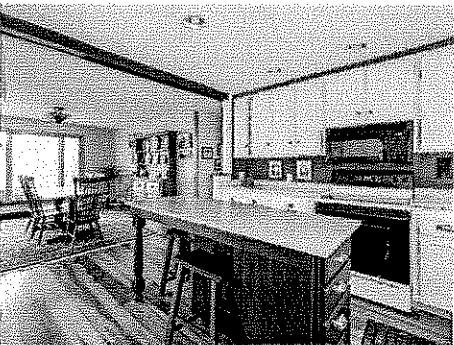
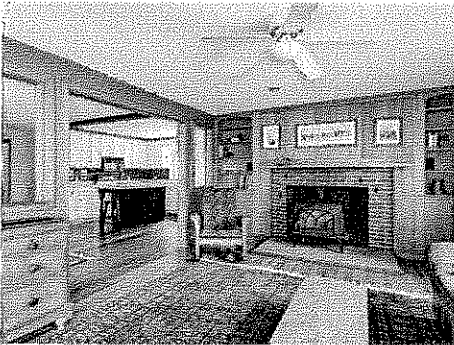
**CLOSED** 11/7/25

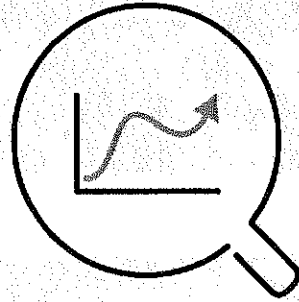
**5 Beds 4.00 Baths**

**Year Built 1974**

**3,572 Sq. Ft. (\$336 / sqft)**

**Days on market: 130**





# Analysis

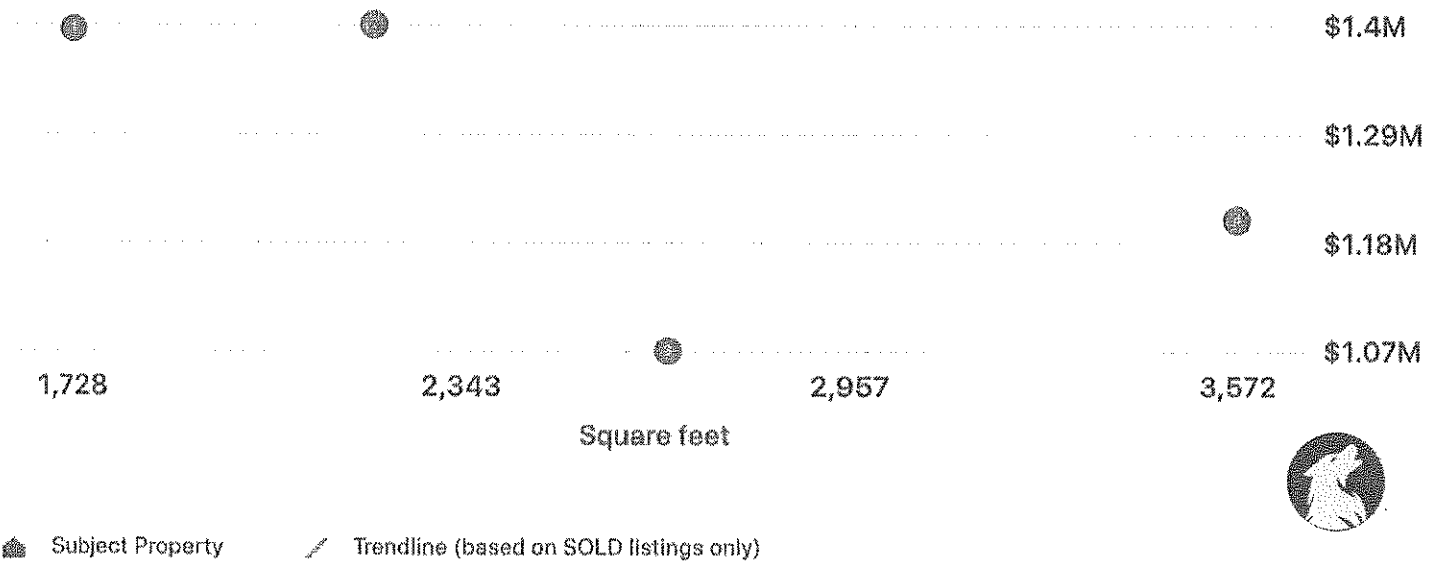
**Becky Vardell**

The Aland Realty Group

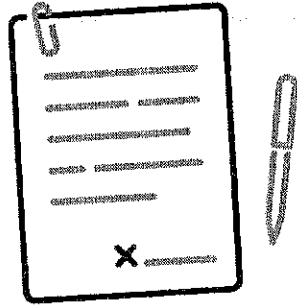
# Average Price Per Sq Ft

## \$544 Sqft.

Comparable homes sold for an average of \$544 / sq. ft. Many factors such as location, use of space, condition, quality, and amenities determine the market value per square foot, so reviewing each comp carefully is important.



	ADDRESS	STATUS	SOLD PRICE	SQ. FT.	\$/SQ.FT
1	595 Bay Road	● Closed	\$1,395,000	1,728	\$807
2	26 Mathes Cove Road	● Closed	\$1,400,000	2,204	\$635
3	8 Meserve Road	● Closed	\$1,065,000	2,672	\$399
4	30 Old Piscataqua Road	● Closed	\$1,200,000	3,572	\$336
	<b>Averages</b>		<b>\$1,265,000</b>	<b>2,544</b>	<b>\$544</b>



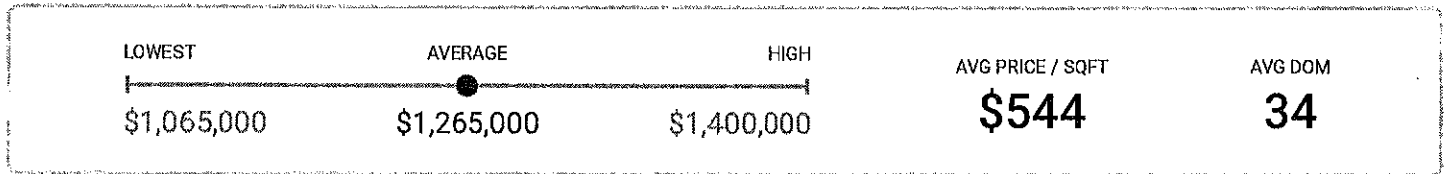
# Closing

Becky Vardell

The Aland Realty Group

# Comparable Property Statistics

## 5 4 Sold Listings



# Sold Property Analysis

## Averages

**98.37%**

Homes sold for an average of 98.37% of their list price.

**34**

Days on market

It took an average of 34 days for a home to sell.

## Analysis

ADDRESS	ORIG LIST PRICE	SOLD PRICE	% OF ORIG LIST PRICE	DOM	\$ PER SQFT
595 Bay Road	\$1,395,000	\$1,395,000	100.00%	2	\$807
26 Mathes Cove Road	\$1,290,000	\$1,400,000	108.53%	1	\$635
8 Meserve Road	\$1,050,000	\$1,065,000	101.43%	4	\$399
30 Old Piscataqua Road	\$1,437,000	\$1,200,000	83.51%	130	\$336
<b>Averages</b>	<b>\$1,293,000</b>	<b>\$1,265,000</b>	<b>98.37%</b>	<b>34</b>	<b>\$544</b>

# TOWN OF DURHAM, NH

8 NEWMARKET ROAD

DURHAM, NH 03824

## REAL ESTATE TAX BILL

HOURS  
MON, TUES, THURS, FRI  
8:00 AM TO 5:00 PM  
CLOSED WEDNESDAY  
(603) 868-5577

WE ACCEPT ONLINE PAYMENTS AT  
[www.ci.durham.nh.us/clerk](http://www.ci.durham.nh.us/clerk)

**SECOND BILL**

TAX YEAR	BILL NUMBER	BILLING DATE	INTEREST RATE	DUE DATE
2025	120805	12/12/2025	8 %	1/12/2026
MAP/PARCEL	LOCATION OF PROPERTY			AREA
209-73-0-0-0	74 PISCATAQUA ROAD			12.91
OWNER OF RECORD		TAX CALCULATION		
VITTANDS REV LIVING TRUST, DONNA E 74 PISCATAQUA RD DURHAM NH 03824-3323		<b>Municipal Tax Amount</b> 6,789.00 <b>Local School Tax Amount</b> 14,308.00 <b>State School Tax Amount</b> 1,406.00 <b>County Tax Amount</b> 2,519.00 <b>Tax Credits</b> 0 <b>Previous Amount Billed</b> 9,472.00 <b>Payments</b> 9,472.00 <b>Previous Bill Balance</b> 0.00 <b>Second Bill</b> 15,550.00 <b>PrePayments</b> 0.00		
TAX RATE	ASSESSED VALUATION			
<b>Municipal</b> 5.120 <b>Local School</b> 10.790 <b>State School</b> 1.060 <b>County</b> 1.900	<b>Building Value</b> 731,000 <b>Land Value</b> 594,100 <b>Exemptions</b> 0 <b>Current Use</b> 904			
<b>TOTAL</b> 18.870	<b>NET VALUE</b> 1,326,004	<b>PAY THIS AMOUNT</b> \$ <b>15,550.00</b>		

### INFORMATION TO TAXPAYERS

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SURVIVING SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. FOR DETAILS AND APPLICATION, CONTACT THE ASSESSOR'S OFFICE (603) 868-8064 BEFORE APRIL 15TH OF EACH YEAR.

THE TAXPAYER MAY, BY MARCH 1ST FOLLOWING THE DATE OF NOTICE OF THE TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF ASSESSORS FOR AN ABATEMENT.

REAL ESTATE TAX PAYMENTS WILL BE APPLIED FIRST TO THE OLDEST DELINQUENT REAL ESTATE TAXES (IF ANY) FOR THE INDICATED PROPERTY UNLESS DIRECTED OTHERWISE.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION, OR CORRECTION OF ERRORS MUST REFER ALL INQUIRIES TO THE ASSESSOR'S OFFICE (603) 868-8064, NOT THE TAX COLLECTOR. THE TAX YEAR IS APRIL 1 - MARCH 31.

TAX BILLS ARE MAILED TO THE LAST KNOWN ADDRESS AS OF APRIL 1ST.

### PAYMENT POLICIES

- POST-DATED CHECKS CANNOT BE ACCEPTED, AND WILL BE RETURNED TO TAXPAYER.
- A \$25.00 FEE PLUS ALL ADDITIONAL DELINQUENCY PENALTIES AND COLLECTION COSTS WILL BE CHARGED FOR ANY CHECK RETURNED BY THE BANK FOR ANY REASON.
- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON(S) TAXED PREVENT COLLECTION.
- IF YOU ARE NOT THE PRESENT OWNER OF THIS PROPERTY, PLEASE FORWARD TO THE PROPER OWNER. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENT ON THE WRONG TAX BILL.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL THE CHECK OR MONEY ORDER IS CLEARED BY THE BANK.
- PLEASE MAKE CHECK PAYABLE TO "TOWN OF DURHAM"
- WHEN PAYING IN PERSON, PLEASE BRING ENTIRE BILL.

DETACH HERE TO ENSURE PROPER CREDIT, PLEASE RETURN ENTIRE BOTTOM PORTION OF BILL DETACH HERE

**TOWN OF DURHAM, NH**  
8 NEWMARKET ROAD  
DURHAM, NH 03824  
**REAL ESTATE TAX BILL**

**SECOND BILL**  
WE ACCEPT ONLINE PAYMENTS AT  
[www.ci.durham.nh.us/clerk](http://www.ci.durham.nh.us/clerk)



154256

MAP/PARCEL	LOCATION OF PROPERTY	TAX YEAR	BILL NUMBER	DUE DATE
209-73-0-0-0	74 PISCATAQUA ROAD	2025	120805	1/12/2026



1760

VITTANDS REV LIVING TRUST, DONNA E  
74 PISCATAQUA RD  
DURHAM NH 03824-3323

**PAY THIS AMOUNT**

\$

**15,550.00**

20 0000120805 0001555000 0

8 % APR Interest Charged After 7/3/2025 on First Bill.

8 % APR Interest Charged After 1/12/2026 on Second Bill.









Town of Durham, NH  
Property Tax Bill Calculation

Owner Donna E Vittands Rev Liv Trust  
PID 209-73  
Address 74 Piscataqua Road

**WHAT WAS TAXED**

Total Assessed Value	931,752	1,326,004
Exemption (solar,)		
Value Tax Applied To:	931,752.00	1,326,004.00

Credit (veterans,)

Tax Bill#:	119343	120805
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	12/30/2025

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 9,471.26 25,021.70

Resulting in Taxes of:

Town	2,679.00	6,789.00
County	862.00	2,519.00
Local School	5,367.00	14,308.00
State School	564.00	1,406.00
Tax Calculated	9,472.00	25,022.00

Less Credit & 1st Bill  
is the Amount Billed: 9,472.00 15,550.00

**WHAT SHOULD HAVE BEEN TAXED**

Total Assessed Value	931,752	1,278,883
Exemption (solar,)	-	-
Value Tax Applied To:	931,752.00	1,278,883.00

Credit (veterans,) - -

Tax Bill#:	119343	120805
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	12/30/2025

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	10.165	18.870

tax will be roughly 9,471.26 24,132.52

Resulting in Taxes of:

Town	2,679.00	6,548.00
County	862.00	2,430.00
Local School	5,367.00	13,799.00
State School	564.00	1,356.00
Tax Calculated	9,472.00	24,133.00

Less Credit & 1st Bill  
is the Amount Billed: 9,472.00 14,661.00

**WHAT SHOULD BE ABATED**

Difference in Billed-SHB = Abate	-	889.00	<b>889.00 = To Be Abated</b>
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	7/10/2026	
Number of Days of Interest =	353	192	
Interest Payable	-	18.71	<b>18.71 = Interest Owed</b>
Less Previously Abated Amount of			
<b>Total To Be Abated</b>	-	<b>907.71</b>	<b>907.71</b>



*TOWN OF DURHAM  
8 NEWMARKET ROAD  
DURHAM, NH 03824-2898  
Tel: 603/868-8064  
Fax: 603/868-8033*

ABATEMENT RECOMMENDATION
--------------------------

**DATE:** June 15, 2026

**TOWN OF:** Durham

**TO:** Town Council

**FROM:** Darcy Freer, CNHA

**OWNER:** Sheldon Wheeler  
Shannon Gifford  
38 Piscataqua Road  
Durham, NH 03824

**REPRESENTATIVE:** N/A

**PROPERTY LOCATION:** 38 Piscataqua Road, Durham, NH 03824

**PID:** 209-81

**PROPERTY TAX YEAR(S) APPEALED:** 2025

**APPLICATION FILING DATE:** 2/27/26

**INVENTORY FILING DATE (Filing Date April 15<sup>th</sup>):** N/A

**ASSESSMENT APPEALED:** \$947,200

Municipalities may abate taxes “for good cause shown.” RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax. If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show:

- a. What the property was worth (market value) on the assessment date.
- b. The property’s “equalized assessment” exceeded the property’s market value. To calculate the equalized assessment, simply divide the assessment by the municipality’s equalization ratio (assessment ÷ ratio). Because a property’s market value is a crucial issue, **taxpayers must have an opinion of the market value estimate. Obtaining an appraisal or presenting sales of comparable properties can show this value estimate.**



**REASON FOR APPEAL:** The owner has applied for an abatement of their 2025 property taxes because they believe the assessment of \$947,200 is disproportionate and substantially exceeds market value. They provide an appraisal which reconciles a market value of the property of \$650,000.

**ASSESSORS COMMENTS:** The subject property is a ranch style house constructed in 1950 and has 2,319 sf of living area above grade. It is situated on 3.30 acres of land with 316’ of water frontage on the Oyster River. It is considered to be in very fair condition for its age. The property was inspected on 3/27/26.

During the inspection, the applicant highlighted all of the major and minor deficiencies of the home. These deficiencies are numerous and substantial. They include rodent issues, mold, water damage, foundation cracks, roof deflecting/bowing, exterior rot/siding damage, and insulation damage. I applied a substantial functional depreciation adjustment of -25 to account for all of these deferred maintenance items. In addition to this, corrections were made to the sketch, outbuildings, and interior data points.

The appraisal submitted, along with the extensive other documentation provided by the applicant, has been thoroughly and carefully reviewed. The appraiser considers this property to merely have a water view as opposed to being a waterfront property. This statement is false and misleading, as this property is situated directly on the Oyster River. The appraiser does not utilize any waterfront property sales in their analysis. Rather they applied a small “view” adjustment to the comparable properties. As such the appraisal ignores a waterfront property sale, which was located directly across the Oyster River from the subject. This sale located at 59 Durham Point Road, while it would require adjustments should be considered due to its proximity to the subject. Grid below outlines the superficial differences of the two properties. Although the subject building is heavily adjusted, not considering waterfront properties in an appraisal of the subject does not compensate for the full value of the property.

	Style	Grade	Age	Condition	Land	Fin SF	LP or SP
Subject	Ranch	Avg +10	1950	Fair	3.30ac, 316’ WF OR	2,319	
59 Durham Point Road	Ranch	Good	1972	V Good	2.53ac, 192’ WF OR	3,271	\$1,750,000, 6/10/24

The applicant also provides an equalization analysis of the current assessed value, utilizing the Town's 2024 equalization ratio. Even though the 2025 equalization ratio was not available at the time of submission, the 2024 equalization ratio cannot be used to adjust the assessment to market value. Per RSA 76:16-f Abatement; Equalization of Market Value, "...The market value of the property shall be equalized at 100 percent in any tax year for which the municipality conducts a full reassessment in accordance with RSA 75:1 and RSA 75:8-a."

**RECOMMENDATION:** Based upon the above information, I recommend reducing the overall assessments from \$947,200 to \$822,800 and granting the abatement for the assessed value differences of \$124,400. This calculates to an abatement of **\$2,394.06** including interest (interest is calculated to a repayment date of July 10, 2026, and is subject to change per tax collector). If the taxes have not been paid, then no refund or interest is due.

RECEIVED  
Town of Durham  
FEB 27 2026  
Planning, Zoning  
and Assessing

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Town of Durham  
MAR 01 2026  
Planning, Zoning  
and Assessing~~

FOR MUNICIPALITY USE ONLY:  
Town File No.: 25-58  
Taxpayer Name: Wheeler

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s): Sheldon Wheeler & Shannon Gifford  
Mailing Address: 38 Piscataqua Rd., Durham NH 03824  
Telephone Number(s): (Work) 207-557-2400 (Home) 207-557-2401

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): NA  
Mailing Address: \_\_\_\_\_  
Telephone Number(s): (Work) \_\_\_\_\_ (Home) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
209-81	38 Piscataqua Rd Durham NH	Residential	\$947,200

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
NA			

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  1. physical data – incorrect description or measurement of property;
  2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

Note: If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

**See 10-page attachment, 'Attachment to Section E' and related artifacts including a USPAP-Compliant retrospective appraisal dated 2/27/26 effective April 1, 2025.**

**SECTION F. Taxpayer's(s') Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# 209-81 Appeal Year Market Value \$ 650,000

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

See 4-page attachment, 'Attachment to Section F'

**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

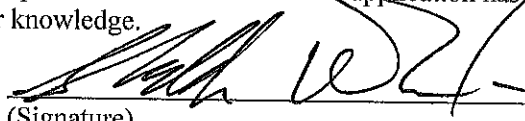
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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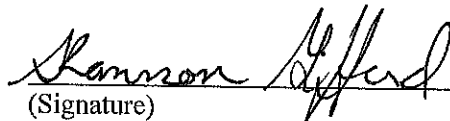
See 4-page attachment, 'Attachment to Section G'

**SECTION H. Certification by Party(ies) Applying**

Pursuant to BTLA Tax 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: 3/1/2025

  
\_\_\_\_\_  
(Signature)

  
\_\_\_\_\_  
(Signature)

**SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)**

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. a copy of this form was sent to the Party(ies) applying.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Representative's Signature)

**SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 75:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

**ATTACHMENT TO SECTION E**  
**Reasons for Abatement Application**

RSA 76:16 Abatement Application to Municipality

38 Piscataqua Road, Durham, NH 03824 | Tax Map 209, Lot 81 | Tax Year 2025

**Overview**

The applicants, Sheldon Wheeler and Shannon Gifford, claim disproportionate assessment under RSA 76:16. The Town of Durham’s 2025 assessment of **\$947,200** substantially exceeds the property’s fair market value as of April 1, 2025. An independent retrospective appraisal prepared in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP), with an effective date of April 1, 2025, concludes a market value of **\$650,000**. The assessment therefore exceeds fair market value by approximately **\$297,200**, representing an overassessment of **45.7%**.

The applicants present evidence across all three categories identified by the form: (1) market data supported by a professional appraisal and comparable sales; (2) physical data documenting significant physical deterioration, deferred maintenance, and external obsolescence; and (3) level of assessment analysis demonstrating disproportionate treatment relative to comparable properties and the town-wide assessment level.

**1. Market Data — Professional Appraisal Opinion**

A USPAP-compliant retrospective appraisal dated February 27, 2026 (effective date April 1, 2025) was prepared by a licensed appraiser and is submitted with this application. The appraisal was developed to estimate the market value of the fee simple interest in the subject property for property tax abatement purposes, in accordance with New Hampshire law (RSA 75:8 and RSA 76:16). April 1 represents the statutory assessment date for the 2025 tax year in the Town of Durham.

The appraisal employed the Sales Comparison Approach as the primary indicator of value, reflecting the actions of typical buyers and sellers for owner-occupied residential properties. Three comparable arm’s-length sales in Durham were analyzed:

Property	Sale Price	Sale Date	Adjusted Value	Weight in Reconciliation
82 Piscataqua Rd (Map 209, Lot 72)	\$642,000	5/31/2024	\$560,722	Lower indicator; physical differences reduce weight
23 Riverview Rd (Map 215, Lot 32)	\$750,000	1/31/2025	\$650,305	<b>Greatest weight; most comparable in design, size, utility</b>
31 Laurel Ln (Map 117, Lot 39)	\$960,000	3/18/2025	\$726,304	Upper benchmark; superior quality/condition require larger adjustments

The adjusted sale price range of \$560,700 to \$726,300 reflects market-supported adjustments for differences in size, condition, location, and external influences. The appraiser placed greatest weight on Sale #2 (23 Riverview Rd) due to its overall similarity in design (ranch style), gross living area (2,338 sq ft vs. 2,319 sq ft for the subject), minimal adjustment requirements, and close alignment with the subject's utility. Based on this analysis, the Sales Comparison Approach supports a final opinion of market value of **\$650,000** as of April 1, 2025.

## **2. Physical Data — Condition and External Obsolescence**

### **2a. Deferred Maintenance**

The appraisal documents significant deferred maintenance requiring an estimated \$80,000 cost-to-cure. Observable conditions include ceiling cracking and drywall separation in the kitchen, dining room, and other interior areas, as well as other items detailed in the appraisal addendum. The appraiser's consolidated condition adjustment of \$80,000 was applied to each comparable sale to reflect the subject's inferior condition relative to the market-ready condition of those sales. The town's final assessment still does not appear to accurately account for this condition despite a modest revision to the assessment.

Additional condition defects beyond the scope of the appraisal further substantiate the property's inferior physical condition and reduce its fair market value relative to comparable sales. These defects include structural compromise of the roof and foundation systems, evidence of active moisture intrusion and mold contamination, and large-scale rodent damage to the building envelope.

### **Substantial Roof Structural Deficiency — Ridge Line Deflection and Roof-to-Sill Separation:**

The property exhibits substantial deflection of the roof ridge line, indicating structural compromise of the roof framing system. Additionally, considerable fractures are evident across the concrete garage foundation, and there is visible deflection of the roof line where it meets the sill plate, suggesting possible settlement, foundation failure, or inadequate roof support. These conditions indicate potential failures of the structural support systems that bear vertical loads. Ridge line deflection and roof-to-sill separation are serious red flags in residential property evaluation, as they suggest either settlement of the foundation, deterioration of structural framing members, or failure of the load-bearing connections between the roof system and the foundation. Remediation of roof structural deflection typically requires structural engineering assessment, possible sistering or replacement of compromised framing members, and foundation stabilization or repair. Depending on the extent of the structural compromise, professional remediation can range from \$8,000 to \$35,000 or more. For residential buyers, visible structural deflection of roof lines is a critical safety and stability concern that materially impacts purchase decisions and property value.

### **Concrete Foundation Fractures and Structural Separation:**

The considerable fractures evident in the concrete garage foundation, coupled with the roof line deflection at the sill, indicate active or developing structural distress. Foundation cracks can result from settlement, frost heave, poor drainage, or original construction defects. Depending on their location, width, and orientation, foundation cracks may indicate cosmetic issues or serious

structural problems requiring remediation. Repair of significant foundation cracks typically involves professional assessment, possible installation of structural repair systems (carbon fiber reinforcement, epoxy injection, or concrete patching), and possible underpinning or foundation stabilization. Structural foundation repairs typically cost \$5,000 to \$25,000 or more, depending on the extent and cause of the cracking. The presence of both roof structural deflection and foundation cracking suggests systemic structural distress affecting the integrity of the building.

**Mold Contamination in Bathroom and Attic — Poor Ventilation:**

The property exhibits evidence of mold growth in both bathroom and attic areas, indicating moisture accumulation resulting from inadequate ventilation or moisture control systems. Bathroom mold typically results from excessive moisture without adequate exhaust ventilation; attic mold indicates roof leaks, inadequate attic ventilation, or condensation accumulation. Mold contamination is a material health and safety concern affecting indoor air quality and posing potential respiratory hazards to occupants. Remediation of mold requires identification and correction of the moisture source, professional mold remediation (removal and sanitization of affected materials), and installation or repair of ventilation systems (bathroom exhaust to exterior, attic ventilation, or dehumidification). Depending on the extent of mold contamination, remediation typically ranges from \$2,000 to \$10,000 or more. Beyond direct remediation costs, the presence of mold is a material disclosure item that substantially affects buyer perception and marketability; buyers routinely demand price reductions or request seller remediation as a condition of purchase. Mold-affected properties experience significant market resistance and reduced buyer confidence.

**Large-Scale Rodent Penetration — Siding Damage Covered by Wire Mesh and Plywood:**

The property exhibits large-scale rodent penetration damage to exterior siding, with evidence of compromised siding sections that have been temporarily covered or patched with wire mesh and plywood. The presence of protective coverings (mesh and plywood) indicates that the underlying rodent damage was significant enough to require temporary closure to prevent continued animal entry and weather infiltration. This condition evidences an extensive pest problem that has caused material structural damage to the building envelope. Large-scale rodent damage to siding typically results from prolonged infestation and can compromise the structural integrity of the wall system, create pathways for moisture infiltration, and allow continued pest entry despite temporary patching. Permanent remediation requires replacement of damaged siding sections, structural repair or replacement of compromised framing members (if rodents have chewed through structural wood), rodent exclusion measures, and professional pest control. Depending on the extent of rodent damage and the number of affected siding sections, comprehensive remediation typically costs \$8,000 to \$20,000 or more. The presence of temporary patches (mesh and plywood) is visible evidence of structural compromise; buyers routinely perceive such temporary repairs as red flags indicating unresolved, ongoing problems. Properties with visible temporary patches for rodent damage experience significant market resistance.

**Woodpecker Infestation and Structural Damage to Exterior Siding:**

In addition to large-scale rodent damage, the property exhibits extensive woodpecker damage to the exterior siding, with over 50 holes completely penetrating the siding material. These holes represent both aesthetic defacement and functional compromise of the building envelope. Woodpecker damage of this magnitude indicates a longstanding infestation problem, requiring

immediate remediation of both the pest infestation and structural repair or replacement of affected siding sections. Replacement of extensive exterior siding damaged by woodpecker activity typically requires contractor costs of \$5,000 to \$15,000 or more, depending on the extent of the damage and siding material specifications. The presence of numerous through-holes in the siding also creates moisture infiltration risk, potentially leading to additional water damage and structural deterioration inside the exterior wall cavities.

**Active Rodent and Mole Infestation (Moles and Mice):**

The property is affected by active infestation of moles and mice, creating both health and habitability concerns. Rodent and mole infestations require professional remediation and may result in fecal contamination of insulation, wall cavities, and attic spaces, creating indoor air quality concerns and potential health hazards to occupants. Remediation of rodent and mole infestations typically requires professional pest control services followed by exclusion measures, sanitization of affected areas, and possible replacement of contaminated insulation. These remedial activities typically cost \$2,000 to \$8,000 or more for comprehensive treatment. The presence of active infestation at the time of any sale materially affects buyer perception and would be a material disclosure requirement, negatively impacting marketability and buyer confidence in the property's overall condition.

**Water Damage Near Chimney with Sheetrock Bleeding Through:**

Recent water damage is evident near the chimney, with visible evidence of water penetration manifesting as discoloration and material degradation ("bleeding through") of interior sheetrock. This condition indicates active or recent moisture intrusion, likely resulting from deterioration of chimney flashing, roof-to-chimney interface, or the chimney structure itself. Water damage near chimneys is a serious defect that requires investigation and remediation of the water intrusion source (roof and flashing repair or chimney repointing), removal and replacement of water-damaged sheetrock and insulation, and potential mold remediation. Depending on the extent of moisture infiltration and any associated mold contamination, comprehensive repair of a chimney water intrusion problem typically ranges from \$3,000 to \$12,000 or more. The presence of active moisture intrusion also poses ongoing risk of structural damage, mold growth, and interior air quality degradation. For a residential buyer, evidence of active water damage is a significant red flag affecting both safety perception and confidence in the property's structural integrity.

Collectively, these deferred maintenance and physical condition defects substantially reduce the subject property's fair market value relative to the market-ready condition of comparable sales. The defects encompass: (1) structural compromise of roof and foundation systems; (2) active mold contamination indicating moisture intrusion and ventilation failure; (3) large-scale rodent damage with visible temporary patches; (4) extensive woodpecker infestation; and (5) active rodent and mole infestation. The estimated remediation costs for these defects range from \$35,000 to \$125,000 or more, substantially exceeding the \$80,000 deferred maintenance adjustment documented in the appraisal. In appraisal practice, market participants typically apply significant downward adjustments or resistance to purchase for properties exhibiting structural defects, active mold contamination, visible pest damage (including temporary patches), active infestations, and active water damage. These conditions would not typically be present in properties selected as market comparables, as such properties are usually in reasonably sound structural condition at the time of sale. The presence of multiple concurrent defects of this

S. Wheeler/S. Gifford 38 Piscataqua Rd Durham NH

magnitude at 38 Piscataqua Road—including structural compromise that affects property safety and habitability—further supports the conclusion that the property’s current assessment of \$947,200 substantially exceeds its fair market value of \$650,000 and represents a disproportionate overassessment under RSA 76:16.

## **2b. External Obsolescence — Incurable Factors**

The property is affected by multiple external obsolescence factors that are incurable and permanent, beyond the control of the property owner:

### ***Proximity to Sewage Plant (Municipal Wastewater Treatment Facility)***

The subject property is located in immediate proximity to the Durham Municipal Wastewater Treatment Facility, situated at 50 Piscataqua Road, separated by a single intervening parcel. The facility is approximately 170 feet from the subject property boundary as shown on Durham Tax Map 209 (Spring 2025 revision). This facility operates under NPDES Permit NH0100455 and General Permit Authorization NHG590003-2024, issued by the U.S. Environmental Protection Agency, Region 1. Per facility Discharge Monitoring Reports (DMR data NH0100455-2024), the permitted rolling annual average discharge is 2.5 million gallons per day (MGD), with observed median monthly averages of 0.85 MGD, median daily maximums of 1.235 MGD, and observed daily maximums reaching 3.2 MGD. The facility’s effluent discharge pipe is located within approximately 100 yards of the property. This proximity creates tangible foul odor, visual impact, environmental perception issues, and market stigma. Market participants demonstrate sensitivity to adjacency to municipal utility facilities, particularly a wastewater treatment facility, for residential riverfront properties. The appraisal recognizes this factor as contributing to external obsolescence.

### ***Heavily Traveled Roadway***

The property is located on the Piscataqua Road / Route 4 corridor, a heavily traveled roadway. The driveway entrance is situated at the immediate end of an uphill merge onto Route 4, where accelerating vehicles produce elevated engine noise as RPMs increase on the grade. Traffic-related noise, exhaust, and reduced privacy are external influences that diminish the residential appeal of the site relative to comparable properties on quieter residential streets.

### ***Aircraft Overflight***

The property lies under established approach and departure flight paths associated with Portsmouth International Airport at Pease. Published Noise Exposure Maps (NEM Figures 4-5 and 4-8, Harris Miller Miller & Hanson Inc., July 2014) identify this area as subject to periodic aircraft overflight activity. The property falls under two primary air traffic control tracks (JWW1 and TNW1). Jet noise is substantial during operations, materially affecting outdoor enjoyment of the property.

### ***Limited Waterfront Utility***

The Oyster River adjacent to the property has experienced severe and progressive siltation worsening since at least 1998, rendering it largely non-navigable. The estuary is listed on the

New Hampshire 303(d) impaired waters list (NHDES Report R-WD-20-14). The EPA has identified nitrogen loading from wastewater treatment facilities, including Durham's, as exceeding the assimilative capacity of Great Bay (Great Bay Total Nitrogen General Permit, 2020). Eelgrass coverage declined 37% between 1990 and 2008 and has disappeared entirely from tidal rivers. The UNH Crew Team largely abandoned the Oyster River in 2014 due to inadequate water depth. As of the April 1, 2025 assessment date, the property's dock structures had been removed due to disrepair — the docks had deteriorated beyond serviceable condition over decades of use. A downstream mooring has also been lost, likely swept away by ice. Effective watercraft access is limited to approximately two hours on either side of high tide using a small skiff. These conditions substantially diminish the waterfront amenity that the property's assessment appears to reflect.

### ***Grinder Pump Sewer System***

While the property is connected to municipal sewer, service is provided via an individual grinder pump (pressure sewer system) rather than a conventional gravity connection. Grinder pump systems rely on mechanical components and electrical operation, require periodic maintenance and eventual replacement, and may be perceived by market participants as less desirable than gravity sewer connections. The property owner has experienced recurring operational issues, including a prior system malfunction resulting in interior sewage backup and subsequent pump overhaul/repair. Ongoing issues with water and/or sewer backflow into the holding tank result in near-constant operation of the grinder pump and higher than expected utility costs. These issues have been the subject of communications with the Durham Public Works Department and remain unresolved.

### ***Municipal Regulatory Restrictions on Land Use***

The subject property is further affected by existing and proposed municipal regulatory restrictions that limit the use and enjoyment of the land. The property is located within Durham's existing Shoreland Protection Overlay District (Article XIV of the Durham Zoning Ordinance), which imposes setback, vegetation management, and development restrictions on land within 250 feet of the Oyster River reference line pursuant to RSA 483-B (Shoreland Water Quality Protection Act).

Additionally, the Durham Conservation Commission has endorsed a proposed Wetland and Shoreland Overlay District (WSOD), dated May 27, 2025, which would significantly expand these restrictions. The proposed ordinance would establish a 330-foot buffer from the reference line for all tidal waters, including the tidal portion of the Oyster River adjacent to the subject property. Within this buffer, the proposed ordinance would prohibit the creation of new lawns or landscaped areas (except within 15 feet of the principal building), prohibit mowing of existing lawns within 30 feet of the reference line, prohibit the application of fertilizers and pesticides, and restrict the removal of trees and groundcover. The proposed ordinance would also restrict or prohibit new construction, expansion of building footprints, and subdivision within the 330-foot buffer. No areas within the buffer may be counted toward minimum lot size or density requirements, and new septic systems must be set back at least 150 feet from the reference line. The practical effect for the subject property — a 3.3-acre parcel on the tidal Oyster River — is

that the proposed WSOD would substantially limit the property's development potential to its existing footprint.

These existing and proposed regulatory burdens are external factors beyond the property owner's control that affect marketability and should be considered in evaluating whether the current assessment reflects fair market value.

### 3. Level of Assessment — Disproportionality Analysis

Durham conducted a 2025 statistical revaluation, in conjunction with Whitney Consulting Group, LLC, intended to bring assessments to 100% of fair market value as of April 1, 2025. Durham's most recent equalization ratio published by the NH Department of Revenue Administration is 82.5% (2024). The following analysis demonstrates that the subject property's assessment is disproportionate relative to comparable properties and the town-wide level of assessment.

#### 3a. Assessment-to-Sale Ratios of Comparable Properties

Comparing the 2025 town assessments of the comparable properties to their actual arm's-length sale prices reveals the following ratios:

Property	2025 Assessment	Sale Price / Appraised Value	Assessment-to-Value Ratio	Deviation from 100% Target
82 Piscataqua Rd	\$685,600	\$642,000	106.8%	+6.8%
23 Riverview Rd	\$774,200	\$750,000	103.2%	+3.2%
31 Laurel Ln	\$796,800	\$960,000	83.0%	-17.0%
<b>38 Piscataqua Rd (Subject)</b>	<b>\$947,200</b>	<b>\$650,000</b>	<b>145.7%</b>	<b>+45.7%</b>

The subject property's assessment-to-value ratio of 145.7% far exceeds any comparable property's ratio, and vastly exceeds the 100% target of the 2025 revaluation. The spread between the subject (145.7%) and 31 Laurel Lane (83.0%) is over 62 percentage points — a stark illustration of disproportionate treatment within the same municipality and the same revaluation cycle.

The 31 Laurel Lane sale is particularly probative: it sold for \$960,000 on March 18, 2025 — just 14 days before the April 1 assessment date — yet is assessed at only \$796,800, while the subject property is assessed at \$947,200 despite the appraisal showing it is worth \$297,200 less than the Laurel Lane property sold for.

#### 3b. How Assessment Methodology Compounds Overvaluation

The New Hampshire Department of Revenue Administration publishes annual equalization ratios for each municipality to measure how uniformly properties are assessed relative to fair market value. Durham's 2024 equalization ratio is 82.5%, meaning that across the town as a whole, properties are assessed at approximately 82.5% of their fair market value. This ratio represents the statistical median assessment-to-value ratio and is published as a quality-control mechanism.

The equalization ratio can be inverted to reveal the implied fair market value (100%) of any assessed property. For the subject property, applying the equalization ratio formula (assessment

S. Wheeler/S. Gifford 38 Piscataqua Rd Durham NH

÷ equalization ratio) demonstrates how the town's assessment methodology, when applied to this property, compounds the overvaluation:

Town Assessment: \$947,200

Equalization Ratio: 0.825 (82.5%)

Implied Fair Market Value:  $\$947,200 \div 0.825 = \mathbf{\$1,148,121}$

The town's assessment of \$947,200 implies a fair market value of \$1,148,121. However, the independent appraisal establishes the actual fair market value at only \$650,000. This means the town has assessed the property at a value that exceeds the independently appraised fair market value by \$498,121, or 76.6%. This enormous gap reveals a critical flaw in the town's assessment methodology.

Understanding the mechanism of this overvaluation reveals how the town's assessment methodology compounds the problem: The equalization ratio of 82.5% represents the median ratio across Durham properties. This ratio indicates that, on average, the town assesses properties at roughly 82.5% of fair market value. However, the subject property and the comparables demonstrate that the town is not assessing uniformly:

- 31 Laurel Lane (sold March 18, 2025 for \$960,000) is assessed at \$796,800 = 83.0% of sale price
- 23 Riverview Road (sold January 31, 2025 for \$750,000) is assessed at \$774,200 = 103.2% of sale price
- 82 Piscataqua Road (sold May 31, 2024 for \$642,000) is assessed at \$685,600 = 106.8% of sale price
- 38 Piscataqua Road (subject, appraised at \$650,000) is assessed at \$947,200 = 145.7% of appraised value

The town's assessment methodology compounds the overvaluation through the interaction of two factors: First, the town applied its waterfront designation and categorical premium to this property without regard for the actual condition and utility of the waterfront (as detailed in Section 3c). This inflated the land assessment to \$630,400, nearly double that of comparable properties. Second, having inflated the land value through this categorical approach, the town then applied additional building and structure values that do not reflect the actual condition defects documented in Section 2a (structural defects, pest damage, water damage, and mold). The result is a combined assessment that is both categorically inflated (by waterfront classification) and individually inflated (by failure to properly account for the numerous condition defects).

This two-fold methodology failure is reflected in the assessment-to-value disparity: the subject property's assessment-to-value ratio of 145.7% stands 62.7 percentage points above the best-comparable (31 Laurel Lane at 83.0%). This enormous gap cannot be explained by differences in property type, size, or market conditions—all three comparables sold in the same market and time period as the April 1, 2025 assessment date. The gap reflects the town's categorical application of a waterfront premium without regard to actual waterfront utility, combined with

the failure to apply appropriate condition adjustments for the severe physical defects present at the subject property.

The equalization ratio analysis demonstrates that the town's assessment methodology, when applied to this property, yields an implied fair market value (\$1,148,121) that is 76.6% higher than the independently appraised value (\$650,000). This striking discrepancy reveals that the town's methodology has compounded the overvaluation through categorical classification choices (waterfront premium) and failure to properly account for the property's actual condition. The assessment stands as both categorically inflated and insufficiently adjusted for documented physical defects, resulting in a disproportionate overassessment under RSA 76:16.

Applying the town's own equalization ratio standard to the independently appraised fair market value reveals the scale of the overassessment. If a reasonable assessor had applied Durham's standard 82.5% equalization ratio to the appraised value of \$650,000, the expected assessment would be:

$$\text{Expected Assessment: } \$650,000 \times 0.825 = \$536,250$$

Instead, the town assessed the property at \$947,200—an excess of \$410,950 above what the town's own methodology should have produced. This \$410,950 overassessment (76.6% above the reasonable expectation) demonstrates that the town's methodology has systematically inflated the assessment through categorical waterfront classification applied without regard to actual waterfront utility, combined with failure to properly account for the substantial physical defects documented in Section 2a. A reasonable assessor, applying the town's own equalization ratio to the independently appraised fair market value, would have assessed this property at \$536,250—not \$947,200. The town's departure from this reasonable standard, by \$410,950, constitutes clear and convincing evidence of disproportionate overassessment under RSA 76:16.

### **3c. Waterfront Premium Applied Without Regard to Actual Waterfront Utility**

The town's assessment assigns the subject property a land use classification of "SFRACAPTWF" (single family with accessory apartment, waterfront), resulting in a land assessment of \$630,400 — nearly double the land assessment of any comparable property. The land assessments of the three comparable properties are \$228,600 (82 Piscataqua Road), \$338,400 (23 Riverview Road), and \$320,200 (31 Laurel Lane) — none of which carry a waterfront designation.

The waterfront premium embedded in the subject's land classification does not reflect the actual condition or utility of the waterfront. As documented in Section 2b, the Oyster River frontage is severely compromised by progressive siltation, non-navigability, loss of dock structures due to disrepair, loss of a mooring, and limited tidal access. The assessment methodology applies a full waterfront premium to a waterfront that is functionally impaired, producing a land value that is disproportionate to both the land's actual contributory value and the treatment of comparable properties within the same municipality.

The town's assessment methodology appears to apply a categorical waterfront premium based on classification rather than an evaluation of actual waterfront utility. This results in a land assessment that is disproportionate to the land's actual contributory value and inconsistent with the treatment of comparable properties—both with and without waterfront views.

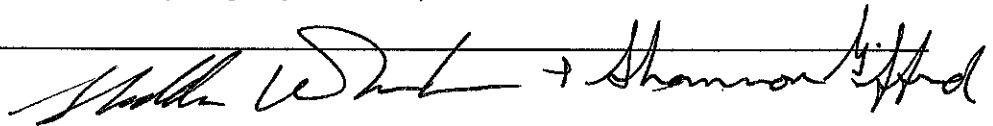
### Supporting Documentation Submitted

The following documents are submitted in support of this application:

- Independent USPAP-compliant retrospective appraisal (effective date April 1, 2025) including Property condition photographs documenting significant and material deficiencies.
- Comparable property assessment records from Durham's VGSI assessor database
- NPDES Permit NH0100455 and General Permit Authorization NHG590003-2024 (U.S. EPA, Region 1)
- Discharge Monitoring Report data NH0100455-2024
- Portsmouth International Airport at Pease Noise Exposure Maps (NEM Figures 5-7 and 4-8, Harris Miller Miller & Hanson Inc., July 2014)
- Durham Tax Map 209 (Spring 2025 revision) showing proximity to wastewater treatment facility
- Town of Durham municipal assessment records-38 Piscataqua Rd
- Deed records (Strafford County Registry of Deeds)

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*Respectfully submitted,*



Sheldon Wheeler & Shannon Gifford  
38 Piscataqua Rd., Durham, NH 03824  
(207) 557-2400 / (207) 557-2401

## ATTACHMENT TO SECTION F

### Taxpayer's Opinion of Market Value

*RSA 76:16 Abatement Application to Municipality*

**38 Piscataqua Road, Durham, NH 03824 | Tax Map 209, Lot 81 | Tax Year 2025**

Town Parcel ID#	Appeal Year	Taxpayer's Opinion of Market Value	Town Assessment
209-81	2025	\$650,000	\$947,200

The taxpayers, Sheldon Wheeler and Shannon Gifford, state their opinion of market value for 38 Piscataqua Road as **\$650,000** as of April 1, 2025. The Town of Durham's 2025 assessment of **\$947,200** exceeds this figure by **\$297,200**, representing an overassessment of approximately **45.7%**. The basis for this opinion is set forth below across three analytical frameworks: (1) an independent professional appraisal; (2) equalization ratio analysis using the town's own published ratio; and (3) a comparative assessment-to-sale-price analysis of the three comparable properties relied upon in the appraisal.

### 1. Independent Professional Appraisal

A USPAP-compliant retrospective appraisal dated **February 27, 2026** (effective date **April 1, 2025**) was prepared by a licensed appraiser and is submitted with this application. The appraisal was developed to estimate the market value of the fee simple interest in 38 Piscataqua Road for property tax abatement purposes, in accordance with New Hampshire law (RSA 75:8 and RSA 76:16). April 1 is the statutory assessment date for the 2025 tax year in the Town of Durham.

The appraisal employed the Sales Comparison Approach as the primary indicator of value, reflecting the actions of typical buyers and sellers for owner-occupied residential properties in Durham. Three arm's-length sales were analyzed:

Property	Sale Price	Sale Date	Adjusted Value	Weight in Reconciliation
82 Piscataqua Rd (Map 209, Lot 72)	\$642,000	5/31/2024	\$560,722	Lower indicator; physical differences reduce weight
23 Riverview Rd (Map 215, Lot 32)	\$750,000	1/31/2025	\$650,305	<b>Greatest weight</b> ; most comparable in design, size, and utility
31 Laurel Ln (Map 117, Lot 39)	\$960,000	3/18/2025	\$726,304	Upper benchmark; superior quality/condition require larger adjustments

The adjusted sale price range of **\$560,700 to \$726,300** reflects market-supported adjustments for differences in gross living area, design, condition, location, and external influences. The appraiser placed greatest weight on Sale #2 (23 Riverview Rd) due to its overall similarity in design (ranch style), gross living area (2,338 sq ft vs. 2,319 sq ft for the subject), minimal adjustment requirements, and close alignment with the subject's utility. The adjusted price for Sale #2 is **\$650,305**. The Sales Comparison Approach supports a final opinion of market value of **\$650,000** as of April 1, 2025.

### 2. Equalization Ratio Analysis

The Town of Durham's 2024 equalization ratio, as published by the New Hampshire Department of Revenue Administration (DRA) and confirmed on the Town of Durham Assessing Department's website

(ci.durham.nh.us/assessing), is **82.5%**. The equalization ratio represents the statistical median relationship between assessed values and actual fair market values across all qualifying sales in the municipality. Durham conducted a 2025 statistical revaluation, in conjunction with Whitney Consulting Group, LLC, intended to reflect property values as of April 1, 2025.

**2a. Equalized Assessment of the Subject Property**

As the abatement application instructions specify, the equalized assessment is calculated by dividing the town assessment by the equalization ratio (assessment ÷ ratio). For the subject property:

Calculation	Result
Town Assessment	\$947,200
Equalization Ratio (2024 DRA)	82.5%
<b>Equalized Assessment (\$947,200 ÷ 0.825)</b>	<b>\$1,148,121</b>
Independently Appraised Market Value	\$650,000
<b>Excess of Equalized Assessment over Market Value</b>	<b>+\$498,121 (76.6%)</b>

The town's assessment of **\$947,200** implies a fair market value of **\$1,148,121** when the equalization ratio is applied. The independently appraised market value is only **\$650,000**. The equalized assessment therefore exceeds appraised market value by **\$498,121**, or **76.6%** --- confirming disproportionate assessment under RSA 76:16.

**2b. Expected Assessment Applying Town's Own Standard**

Conversely, applying Durham's own 82.5% equalization ratio to the independently appraised market value produces the assessment figure that the town's own methodology should have generated:

Calculation	Result
Independently Appraised Market Value	\$650,000
Equalization Ratio (82.5%)	× 0.825
<b>Expected / Reasonable Assessment</b>	<b>\$536,250</b>
Actual Town Assessment	\$947,200
<b>Overassessment above Reasonable Standard</b>	<b>+\$410,950 (76.6% excess)</b>

Applying the town's own equalization ratio standard to the independently appraised fair market value of **\$650,000** yields an expected assessment of **\$536,250**. The town instead assessed the property at **\$947,200** --- an excess of **\$410,950** above what the town's own methodology should have produced. A reasonable assessor, applying the standard equalization ratio to the independently appraised value, would have assessed this property at **\$536,250** --- not **\$947,200**. The town's departure from this standard by **\$410,950** constitutes clear and convincing evidence of disproportionate overassessment under RSA 76:16.

### 3. Comparative Assessment-to-Sale Ratio Analysis

Comparing the 2025 town assessments of the three comparable properties used in the appraisal against their actual arm's-length sale prices reveals the systemic disparity between the subject and every comparable:

Property	2025 Assessment	Sale Price / Appraised Value	Assessment-to-Value Ratio	Deviation from 100% Target
82 Piscataqua Rd	\$685,600	\$642,000	106.8%	+6.8%
23 Riverview Rd	\$774,200	\$750,000	103.2%	+3.2%
31 Laurel Ln	\$796,800	\$960,000	83.0%	-17.0%
<b>38 Piscataqua Rd (Subject)</b>	<b>\$947,200</b>	<b>\$650,000</b>	<b>145.7%</b>	<b>+45.7%</b>

The subject property's assessment-to-value ratio of **145.7%** far exceeds any comparable property's ratio and vastly exceeds the 100% target of Durham's 2025 statistical revaluation. The spread between the subject (145.7%) and 31 Laurel Lane (83.0%) is over **62 percentage points** --- a stark illustration of disproportionate treatment within the same municipality and the same revaluation cycle.

The 31 Laurel Lane sale is particularly probative: it sold for **\$960,000** on **March 18, 2025** --- just 14 days before the April 1 assessment date --- yet is assessed at only **\$796,800**. By contrast, the subject property is assessed at **\$947,200** despite an independently appraised value of **\$650,000** --- which is \$310,000 less than the Laurel Lane sale price. This inversion --- the subject assessed higher than a recently-sold property that sold for \$310,000 more --- is direct evidence of disproportionate assessment.

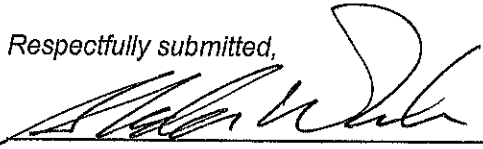
### Summary of Value Analysis

Basis / Method	Value / Result	vs. Town Assessment of \$947,200
Town Assessment (April 1, 2025)	\$947,200	---
Appraised Market Value (Sales Comparison Approach)	\$650,000	-\$297,200 (-31.4%)
Expected Assessment at 82.5% Equalization Ratio (\$650,000 × 0.825)	\$536,250	-\$410,950 (-43.4%)
Equalized Assessment of Subject (\$947,200 ÷ 0.825)	\$1,148,121	+\$498,121 implied over MV
<b>Assessment-to-Appraised Value Ratio (Subject)</b>	<b>145.7%</b>	<b>vs. 83.0%–106.8% for comparables</b>

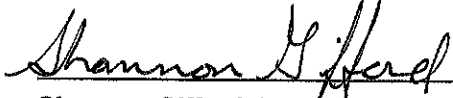
Under each of the three analytical frameworks above, the subject property's 2025 assessment of **\$947,200** substantially and demonstrably exceeds fair market value as of April 1, 2025. The taxpayers respectfully request an abatement consistent with the independently appraised market value of **\$650,000**, or such other relief as the Board determines appropriate in light of the evidence presented.

See attached independent USPAP-compliant appraisal dated February 27, 2026 (retrospective effective date April 1, 2025) as supporting exhibit.

Respectfully submitted,



**Sheldon Wheeler** | 38 Piscataqua Rd., Durham, NH 03824 | (207) 557-2400



**Shannon Gifford** | 38 Piscataqua Rd., Durham, NH 03824 | (207) 557-2401

Date: 03/01/2026

**ATTACHMENT TO SECTION G**  
**Sales, Rental and/or Assessment Comparisons**

*RSA 76:16 Abatement Application to Municipality*

**38 Piscataqua Road, Durham, NH 03824 | Tax Map 209, Lot 81 | Tax Year 2025**

The taxpayers rely upon the following three arm's-length comparable sales, as analyzed in the independent USPAP-compliant retrospective appraisal (effective date April 1, 2025, prepared February 27, 2026), to demonstrate that the Town of Durham's 2025 assessment of **\$947,200** for 38 Piscataqua Road (Tax Map 209, Lot 81) is disproportionately high relative to market value. Each comparable is a single-family residential sale in Durham, NH. Town assessment data is drawn from Durham's VGSI assessor database ([gis.vgsi.com/durhamnh](http://gis.vgsi.com/durhamnh)). Assessment-to-sale ratios are included to demonstrate the subject property's disproportionate treatment.

Property	Sale Price	Sale Date	Adjusted Value (Appraisal)	2025 Assessment	A/V Ratio
82 Piscataqua Rd (Map 209, Lot 72)	\$642,000	5/31/2024	\$560,722	\$685,600	106.8%
23 Riverview Rd (Map 215, Lot 32)	\$750,000	1/31/2025	\$650,305	\$774,200	103.2%
31 Laurel Ln (Map 117, Lot 39)	\$960,000	3/18/2025	\$726,304	\$796,800	83.0%
38 Piscataqua Rd (Subject — Map 209, Lot 81)	—	—	\$650,000 (appraised)	\$947,200	145.7%

Source: Durham VGSI assessor database ([gis.vgsi.com/durhamnh](http://gis.vgsi.com/durhamnh)); independent appraisal dated February 27, 2026 (effective April 1, 2025). Adjusted values reflect the appraiser's market-supported adjustments for differences in size, design, condition, location, and external influences.

**Comparable Sale #1 — 82 Piscataqua Road, Durham, NH**

Town Parcel ID#	Street Address	Sale Price	Date of Sale
209-72	82 Piscataqua Rd, Durham NH	\$642,000	May 31, 2024

2025 Assessment	Land	Improvements	Assessment / Sale Ratio
\$685,600	\$228,600	\$457,000	106.8%

**Property Characteristics**

82 Piscataqua Road is a single-family residence with accessory apartment (use code 1011 — SFR AC APT) situated on 1.4 acres in Durham, zoned RC. The property is a colonial-style dwelling with **2,618 sq ft** of gross living area above grade, 3 bedrooms, 3 bathrooms, and an attached garage. It also contains a studio/secondary kitchen, similar to the subject. The property is located on the same Piscataqua Road corridor as the subject, approximately 0.60 miles east, and shares similar roadway and locational exposure.

**Appraisal Adjustments Applied**

The appraiser applied a net adjustment of **-\$81,278** to this sale. Key adjustments included: a time (market conditions) adjustment of approximately +6% annually from the contract date of April 19, 2024 to the April 1, 2025 effective date; a downward location adjustment of 0% (locational equivalence given shared roadway corridor); an upward view adjustment of +3.5% (subject's river orientation superior); a GLA adjustment for the subject's smaller size; a condition adjustment of **-\$80,000** to reflect the subject's deferred maintenance and physical defects relative to the comparable's market-ready condition; and a **+\$5,000** adjustment for additional amenities. The adjusted sale price is **\$560,722**.

**Assessment-to-Value Analysis**

At a sale price of \$642,000, the town's 2025 assessment of \$685,600 represents **106.8%** of the sale price — marginally above the 100% revaluation target. This ratio is consistent with a property that was assessed at or slightly above its actual market value. By stark contrast, the subject property's assessment of \$947,200 against an appraised market value of \$650,000 yields a ratio of **145.7%** — a 39 percentage point premium over this comparable.

**Comparable Sale #2 — 23 Riverview Road, Durham, NH**

Town Parcel ID#	Street Address	Sale Price	Date of Sale
215-32	23 Riverview Rd, Durham NH	\$750,000	January 31, 2025

2025 Assessment	Land	Improvements	Assessment / Sale Ratio
\$774,200	\$338,400	\$435,800	103.2%

**Property Characteristics**

23 Riverview Road is a single-family residence located on 0.90 acres in Durham, zoned RA, and is the most comparable sale to the subject. It is a **ranch-style** dwelling with **2,338 sq ft** of gross living area above grade — nearly identical to the subject's 2,319 sq ft — with 3 bedrooms and 2 bathrooms. It is situated on a quieter residential street with right-of-way access to the Oyster River system, without proximity to the wastewater treatment facility or the Piscataqua Road traffic exposure affecting the subject. The sale date of January 31, 2025 is close to the April 1, 2025 assessment date, requiring no market conditions time adjustment.

**Appraisal Adjustments Applied**

The appraiser applied a net adjustment of **-\$99,695** to this sale. The sale required no market conditions time adjustment given its January 2025 date. A downward location adjustment of approximately -6% was applied, as this property is situated in a superior residential setting without the subject's wastewater facility proximity or traffic exposure. An upward view adjustment of +3.5% was applied for the subject's superior river orientation. The principal adjustment was the **-\$80,000** condition deduction reflecting the subject's deferred maintenance and physical defects relative to this market-ready sale. The adjusted sale price is **\$650,305**, the closest to the final value conclusion and the sale given greatest weight in reconciliation due to its minimal adjustments, identical style, and near-identical size.

**Assessment-to-Value Analysis**

At a sale price of \$750,000, the town's 2025 assessment of \$774,200 represents **103.2%** of the sale price — essentially at the 100% target of Durham's 2025 revaluation. This sale demonstrates that the town's revaluation

methodology was capable of producing accurate assessments for comparable properties in superior condition. The subject's ratio of 145.7% — a 42 percentage point premium — reflects the methodology's failure to properly account for the subject's documented physical defects and external obsolescence factors.

**Significance — Most Probative Comparable**

The appraiser placed greatest weight on this sale in reconciliation. Its ranch-style design, near-identical GLA, close sale date, and minimal adjustment requirements make it the most direct substitute for the subject available in the market. Its adjusted value of \$650,305 directly supports the appraised market value conclusion of \$650,000.

**Comparable Sale #3 — 31 Laurel Lane, Durham, NH**

Town Parcel ID#	Street Address	Sale Price	Date of Sale
117-39	31 Laurel Ln, Durham NH	\$960,000	March 18, 2025

2025 Assessment	Land	Improvements	Assessment / Sale Ratio
\$796,800	\$320,200	\$476,600	83.0%

**Property Characteristics**

31 Laurel Lane is a single-family contemporary-style dwelling on 0.92 acres in Durham, zoned RA, located approximately 1.22 miles southwest of the subject. The property has **2,296 sq ft** of gross living area, with superior overall quality ratings, superior kitchen and bathroom finish, and superior condition relative to the subject. It is situated in a residential setting with reduced exposure to traffic, municipal infrastructure, and the wastewater treatment facility.

**Appraisal Adjustments Applied**

The appraiser applied the largest net adjustment of the three comparables at **-\$233,696** to this sale. Significant downward adjustments were applied for superior overall quality (approximately -6%), superior condition (approximately -3%), superior kitchen/bath condition (approximately -2%), and superior location (approximately -5%). An upward view adjustment of +3.5% was applied for the subject's superior river orientation. The **-\$80,000** condition deduction for the subject's deferred maintenance was applied. The adjusted sale price is **\$726,304**, serving as the upper bound of the value range.

**Assessment-to-Value Analysis — Most Significant Disparity**

This comparable provides the most striking evidence of disproportionate assessment. **31 Laurel Lane sold for \$960,000 on March 18, 2025 — just 14 days before the April 1, 2025 assessment date — yet is assessed at only \$796,800, an assessment-to-sale ratio of 83.0%.** The subject property, appraised at \$650,000 (a value \$310,000 lower than Laurel Lane's sale price), is assessed at \$947,200 — **\$150,400 more than Laurel Lane's assessment and \$297,200 more than the appraised market value.** This inversion — the subject assessed higher than a contemporaneous sale that sold for \$310,000 more — is direct and compelling evidence of disproportionate assessment. The spread between the subject's AV ratio (145.7%) and Laurel Lane's AV ratio (83.0%) is **62.7 percentage points.**

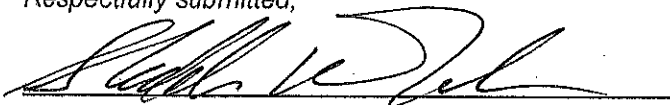
### Comparative Assessment Summary

Property	Sale Price / MV	2025 Assessment	A/V Ratio	Deviation from Subject Ratio
82 Piscataqua Rd	\$642,000	\$685,600	106.8%	-38.9 pts below subject
23 Riverview Rd	\$750,000	\$774,200	103.2%	-42.5 pts below subject
31 Laurel Ln	\$960,000	\$796,800	83.0%	-62.7 pts below subject
<b>38 Piscataqua Rd (Subject)</b>	<b>\$650,000</b>	<b>\$947,200</b>	<b>145.7%</b>	<b>—</b>

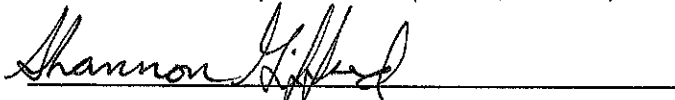
The subject property's assessment-to-value ratio of **145.7%** exceeds every comparable by between 38.9 and 62.7 percentage points. All three comparables were assessed at or below their sale prices (83.0% to 106.8%). The subject was assessed at **145.7%** of its independently appraised market value — a ratio that is inconsistent with the 100% target of the 2025 revaluation and inconsistent with the treatment afforded to the three comparable properties sold in the same market during the same period. This systematic disparity constitutes disproportionate overassessment under RSA 76:16.

See attached independent USPAP-compliant appraisal dated February 27, 2026 (retrospective effective date April 1, 2025) and Durham VGSI assessment records for each comparable property as supporting exhibits.

Respectfully submitted,



**Sheldon Wheeler** | 38 Piscataqua Rd., Durham, NH 03824 | (207) 557-2400



**Shannon Gifford** | 38 Piscataqua Rd., Durham, NH 03824 | (207) 557-2401

Date: 03/01/2026

# 23 RIVERVIEW ROAD

**Location** 23 RIVERVIEW ROAD

**Mblu** 215/ / 32/0 0/0

**Owner** O'REILLY, MICHAEL

**Assessment** \$774,200

**Appraisal** \$774,200

**PID** 1222

**Building Count** 1

**Location**

## Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$435,800	\$338,400	\$774,200
Assessment			
Valuation Year	Improvements	Land	Total
2025	\$435,800	\$338,400	\$774,200

## Parcel Addresses

**Additional Addresses**

No Additional Addresses available for this parcel

### Owner of Record

<b>Owner</b>	O'REILLY, MICHAEL	<b>Sale Price</b>	\$750,000
<b>Co-Owner</b>		<b>Certificate</b>	
<b>Address</b>	23 RIVERVIEW ROAD	<b>Book &amp; Page</b>	5241/678
	DURHAM, NH 03824	<b>Sale Date</b>	02/03/2025
		<b>Instrument</b>	00

### Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
O'REILLY, MICHAEL	\$750,000		5241/678	00	02/03/2025
YOFFEE, LAWRENCE	\$0		5233/368	38	12/17/2024
SLUTZKY REV TRUST, MURIEL A	\$0		4051/0046		09/06/2012
SLUTZKY REV TRUST, MURIEL A	\$0		3100/0287		11/16/2004
SLUTZKY, JULIUS	\$0		/0		

### Building Information

#### Building 1 : Section 1

<b>Year Built:</b>	1984
<b>Living Area:</b>	2,338
<b>Replacement Cost:</b>	\$505,943
<b>Building Percent Good:</b>	82

**Replacement Cost**

**Less Depreciation:** \$414,900

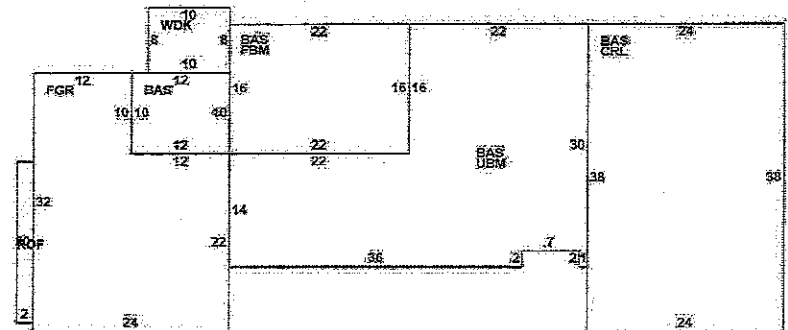
Building Attributes	
Field	Description
Style:	Ranch
Model	Residential
Grade:	Average +20
Stories:	1 Story
Occupancy	
Exterior Wall 1	Wood Shingle
Exterior Wall 2	Brk/Stn Veneer
Roof Structure:	Gable/Hip
Roof Cover	Asph/F Gls/Cmp
Interior Wall 1	Drywall/Sheet
Interior Wall 2	
Interior Fir 1	Carpet
Interior Fir 2	Ceram Clay Til
Heat Fuel	Electric
Heat Type:	Electr Basebrd
AC Type:	None
Total Bedrooms:	3 Bedrooms
Total Bthms:	2
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	0

**Building Photo**



(<https://images.vgsi.com/photos/DurhamNHphotos/A0007\23%20RIVERVII>)

**Building Layout**



(ParcelSketch.aspx?pid=1222&bid=1222)

Building Sub-Areas (sq ft)			<u>Legend</u>
Code	Description	Gross Area	Living Area
BAS	First Floor	2,338	2,338
CRL	Crawl	912	0

Bath Style:	
Kitchen Style:	
Num Kitchens	01
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	

FBM	Basement, Finished	352	0
FGR	Garage, Framed	648	0
ROF	Roof Overhang	40	0
UBM	Basement, Unfinished	954	0
WOK	Deck, Wood	80	0
		5,324	2,338

### Extra Features

Extra Features			Legend
Code	Description	Size	Assessed Value
FPL1	FIREPLACE 1 ST	1.00 UNITS	\$4,700

### Parcel Information

**Use Code** 1010  
**Description** Single Fam MDL-01  
**Deeded Acres** 1.7

### Land

#### Land Use

**Use Code** 1010  
**Description** Single Fam MDL-01

#### Land Line Valuation

**Size (Acres)** 1.7  
**Frontage** 0

**Zone** RC  
**Neighborhood** 70  
**Alt Land Appr** No  
**Category**

**Depth** 0  
**Assessed Value** \$338,400  
**Appraised Value** \$338,400

**Outbuildings**

Outbuildings					<u>Legend</u>
Code	Description	Sub Code	Sub Description	Size	Assessed Value
RD3	RES DRIVEWAY LG			1.00 UNITS	\$2,800
PAT1	PATIO-AVG			674.00 S.F.	\$3,500
GENW	GEN-WHOLE HSE			22.00 KW	\$9,900

**Valuation History**

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$435,800	\$338,400	\$774,200
2024	\$414,600	\$296,900	\$711,500
2023	\$414,600	\$296,900	\$711,500

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$435,800	\$338,400	\$774,200
2024	\$414,600	\$296,900	\$711,500
2023	\$414,600	\$296,900	\$711,500

# 31 LAUREL LANE

**Location** 31 LAUREL LANE

**Mblu** 117 / / 39/0 0/0

**Owner** CRITES, JOSHUA LEE

**Assessment** \$796,800

**Appraisal** \$796,800

**PID** 765

**Building Count** 1

**Location**

## Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$476,600	\$320,200	\$796,800

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$476,600	\$320,200	\$796,800

## Parcel Addresses

Additional Addresses
----------------------

No Additional Addresses available for this parcel

### Owner of Record

<b>Owner</b>	CRITES, JOSHUA LEE	<b>Sale Price</b>	\$960,000
<b>Co-Owner</b>	CRITES, BETH ALISON	<b>Certificate</b>	
<b>Address</b>	31 LAUREL LANE	<b>Book &amp; Page</b>	5250/111
	DURHAM, NH 03824	<b>Sale Date</b>	03/24/2025
		<b>Instrument</b>	00

### Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
CRITES, JOSHUA LEE	\$960,000		5250/111	00	03/24/2025
GLOVER III, DONALD W	\$0		5250/107	45	03/24/2025
GLOVER III, DONALD W	\$310,000		4535/0408	13	12/15/2017
ROBBINS MARITAL TRUST, EVELYN G	\$0		3564/0550		08/17/2007
ROBBINS REV TRUST, EVELYN G	\$0		2969/0681		04/07/2004

### Building Information

#### Building 1 : Section 1

<b>Year Built:</b>	1970
<b>Living Area:</b>	2,522
<b>Replacement Cost:</b>	\$572,111
<b>Building Percent Good:</b>	82

## Replacement Cost

Less Depreciation: \$469,100

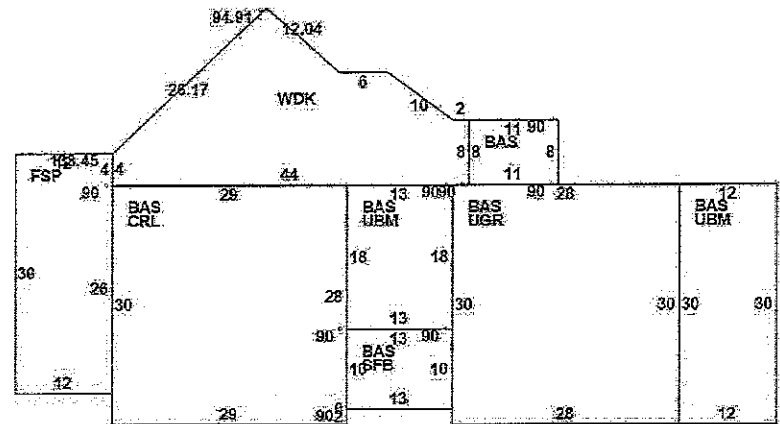
Building Attributes	
Field	Description
Style:	Modern/Contemp
Model	Residential
Grade:	Average +20
Stories:	1 Story
Occupancy	
Exterior Wall 1	Board & Batten
Exterior Wall 2	
Roof Structure:	Gable/Hip
Roof Cover	Asph/F GlS/Cmp
Interior Wall 1	Drywall/Sheet.
Interior Wall 2	
Interior Fir 1	Hardwood
Interior Fir 2	Ceram Clay Til
Heat Fuel	Oil
Heat Type:	Hot Water
AC Type:	Ductless Unit
Total Bedrooms:	4 Bedrooms
Total Bthrms:	3
Total Half Baths:	0
Total Xtra Fixtrs:	3
Total Rooms:	8 Rooms

## Building Photo



([https://images.vgsi.com/photos/DurhamNHPhotos/A0005\IMG\\_3143\[1\]\\_50](https://images.vgsi.com/photos/DurhamNHPhotos/A0005\IMG_3143[1]_50))

## Building Layout



(ParcelSketch.ashx?pid=765&bid=765)

Building Sub-Areas (sq ft)			Legend	
Code	Description	Gross Area	Living Area	

Bath Style:	Modern
Kitchen Style:	Modern
Num Kitchens	01
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	

BAS	First Floor	2,522	2,522
CRL	Crawl	870	0
FSP	Porch, Screen Framed	360	0
SFB	Raised Basement, Finished	130	0
UBM	Basement, Unfinished	594	0
UGR	Garage, Undergrade	840	0
WOK	Deck, Wood	597	0
		5,913	2,522

### Extra Features

Extra Features			<u>Legend</u>
Code	Description	Size	Assessed Value
FPL1	FIREPLACE 1 ST	1.00 UNITS	\$4,700

### Parcel Information

**Use Code** 1010  
**Description** Single Fam MDL-01  
**Deeded Acres** 4.36

### Land

#### Land Use

**Use Code** 1010  
**Description** Single Fam MDL-01

#### Land Line Valuation

**Size (Acres)** 4.36  
**Frontage** 0

Zone RB  
 Neighborhood 70  
 Alt Land Appr No  
 Category

Depth 0  
 Assessed Value \$320,200  
 Appraised Value \$320,200

**Outbuildings**

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
RD3	RES DRIVEWAY LG			1.00 UNITS	\$2,800

**Valuation History**

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$476,600	\$320,200	\$796,800
2024	\$428,900	\$227,400	\$656,300
2023	\$427,700	\$227,400	\$655,100

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$476,600	\$320,200	\$796,800
2024	\$428,900	\$227,400	\$656,300
2023	\$427,700	\$227,400	\$655,100

# 82 PISCATAQUA ROAD

**Location** 82 PISCATAQUA ROAD

**Mblu** 209/ / 72/0 0/0

**Owner** WHITTET, AARON

**Assessment** \$685,600

**Appraisal** \$685,600

**PID** 1198

**Building Count** 1

**Location**

## Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$457,000	\$228,600	\$685,600

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$457,000	\$228,600	\$685,600

## Parcel Addresses

Additional Addresses
----------------------

No Additional Addresses available for this parcel

### Owner of Record

<b>Owner</b>	WHITTET, AARON	<b>Sale Price</b>	\$642,000
<b>Co-Owner</b>		<b>Certificate</b>	
<b>Address</b>	82 PISCATAQUA ROAD	<b>Book &amp; Page</b>	5187/991
	DURHAM, NH 03824	<b>Sale Date</b>	05/31/2024
		<b>Instrument</b>	00

### Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
WHITTET, AARON	\$642,000		5187/991	00	05/31/2024
HILTON FAMILY REV TRUST	\$0		4739/0833		03/06/2020
HILTON, JAMES A & PAMELA N	\$119,000		1812/0785		07/21/1995
ASSETT RESOLUTION CORP	\$88,500		1772/0194		10/07/1994

### Building Information

#### Building 1 : Section 1

<b>Year Built:</b>	1924
<b>Living Area:</b>	2,898
<b>Replacement Cost:</b>	\$559,696
<b>Building Percent Good:</b>	75

## Replacement Cost

Less Depreciation: \$419,800

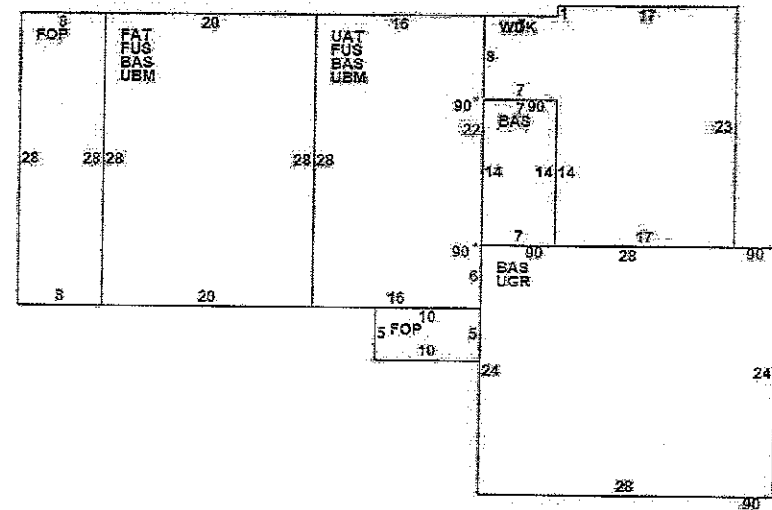
Building Attributes	
Field	Description
Style:	Colonial
Model	Residential
Grade:	Average +10
Stories:	2 Stories
Occupancy	2
Exterior Wall 1	Vinyl Siding
Exterior Wall 2	Clapboard
Roof Structure:	Gable/Hip
Roof Cover	Standing Seam
Interior Wall 1	Drywall/Sheet
Interior Wall 2	Wall Brd/Wood
Interior Fir 1	Hardwood
Interior Fir 2	Ceram Clay Til
Heat Fuel	Oil
Heat Type:	Hot Water
AC Type:	None
Total Bedrooms:	3 Bedrooms
Total Bthrms:	3
Total Half Baths:	
Total Xtra Fixtrs:	
Total Rooms:	0

## Building Photo



([https://images.vgsi.com/photos/DurhamNHPhotos/A0007\IMG\\_9133\\_12\\_7](https://images.vgsi.com/photos/DurhamNHPhotos/A0007\IMG_9133_12_7))

## Building Layout



(ParcelSketch.ashx?pid=1198&bid=1198)

Building Sub-Areas (sq ft)

Legend

Bath Style:	Average
Kitchen Style:	Modern
Num Kitchens	01
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	
Basement	

Code	Description	Gross Area	Living Area
BAS	First Floor	1,778	1,778
FUS	Upper Story, Finished	1,008	1,008
FAT	Attic, Finished	560	112
FOP	Porch, Open Framed	274	0
UAT	Attic, Unfinished	448	0
UBM	Basement, Unfinished	1,008	0
UGR	Garage, Undergrade	672	0
WOK	Deck, Wood	447	0
		10,000	? AOA

### Extra Features

Extra Features			Legend
Code	Description	Size	Assessed Value
FPL3	2 STORY CHIM	1.00 UNITS	\$5,300
KTH	Extra Kitchen	1.00 UNITS	\$7,900

### Parcel Information

**Use Code** 1011  
**Description** SFR AC APT  
**Deeded Acres** 1.4

### Land

**Land Use**

**Use Code** 1011  
**Description** SFRACAPT  
**Zone** RC  
**Neighborhood** 40  
**Alt Land Appr** No  
**Category**

**Land Line Valuation**

**Size (Acres)** 1.4  
**Frontage** 0  
**Depth** 0  
**Assessed Value** \$228,600  
**Appraised Value** \$228,600

**Outbuildings**

Outbuildings					Legend
Code	Description	Sub Code	Sub Description	Size	Assessed Value
SLR1	SOLAR ELEC PANELS			30.00 UNITS	\$24,000

**Valuation History**

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$457,000	\$228,600	\$685,600
2024	\$427,600	\$154,000	\$581,600
2023	\$437,800	\$154,000	\$591,800

Assessment			
Valuation Year	Improvements	Land	Total
2025	\$457,000	\$228,600	\$685,600
2024	\$427,600	\$154,000	\$581,600
2023	\$437,800	\$154,000	\$591,800

**AUTHORIZATION TO DISCHARGE UNDER THE  
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) GENERAL PERMIT FOR  
NEW HAMPSHIRE MEDIUM WASTEWATER TREATMENT FACILITIES**

In compliance with the provisions of the Federal Clean Water Act, as amended, (33 U.S.C. §§ 1251 et seq.; the "CWA"),

**Town of Durham, New Hampshire**

is authorized to discharge from the facility located at

**Durham Wastewater Treatment Plant  
100 Piscataqua Road  
Durham, NH 03824**

to receiving water named

**Oyster River  
Piscataqua-Salmon Falls River Watershed**

in accordance with effluent limitations, monitoring requirements and other conditions set forth in this authorization and the NH Medium WWTF GP (General Permit No. NHG590000).

This authorization shall become effective on \_\_\_\_\_.

The following documents are separate attachments to the NH Medium WWTF General Permit:

**Part VII – Standard Conditions**

- Attachment A – Freshwater Acute Toxicity Test Procedure and Protocol, February 2011
- Attachment B – Freshwater Chronic Toxicity Test Procedure and Protocol, March 2013
- Attachment C – Marine Acute Toxicity Test Procedure and Protocol, July 2012
- Attachment D – Marine Chronic Toxicity Test Procedure and Protocol, November 2013
- Attachment E – List of Eligible Facilities and Facility-Specific Requirements
- Attachment F – Reassessment of Technically Based Industrial Discharge Limits
- Attachment G – NPDES Permit Requirement for Industrial Pretreatment Annual Report
- Attachment H – PFAS Analyte List
- Attachment I – List for Pollutant Scans

**I. Applicability and Coverage of the NH Medium WWTF General Permit**

Supplementary information provided in the complete version of the Medium WWTF GP.

**II. GENERAL PERMIT REQUIREMENTS**

**A. EFFLUENT LIMITATIONS AND MONITORING REQUIREMENTS**

1. During the period beginning on the effective date and lasting through the expiration date, the Permittee is authorized to discharge treated effluent through Outfall 001 to the Oyster River. The discharge shall be limited and monitored as specified below at the end of all treatment processes, including disinfection or dechlorination (if any), or at an alternative representative location approved by EPA and the New Hampshire Department of Environmental Services (NHDES), that provides a representative sample of the effluent. The receiving water and the influent shall be monitored as specified below.

Effluent Characteristic Parameter	Discharge Limitation <sup>15</sup>			Monitoring Requirement <sup>1,2,3</sup>	
	Average Monthly	Average Weekly	Maximum Daily	Measurement Frequency	Sample Type <sup>4</sup>
Rolling Average Effluent Flow <sup>5</sup>	2.5 MGD	---	---	Continuous	Recorder
Effluent Flow <sup>5</sup>	Report MGD	---	Report MGD	Continuous	Recorder
BOD <sub>5</sub>	30 mg/L 630 lb/day	45 mg/L 940 lb/day	50 mg/L 1,043 lb/day	2/Week	Composite
BOD <sub>5</sub> (or CBOD <sub>5</sub> <sup>7</sup> ) Removal	≥ 85 %	---	---	1/Month	Calculation
TSS	30 mg/L 630 lb/day	45 mg/L 940 lb/day	50 mg/L 1,043 lb/day	2/Week	Composite
TSS Removal	≥ 85 %	---	---	1/Month	Calculation
pH Range <sup>8</sup>	6.5-8.0 S.U.			1/Day	Grab
<i>Enterococci</i> <sup>9</sup>	35/100 mL	---	104/100 mL	1/Day	Grab
Fecal Coliform <sup>9,10</sup>	14/100 mL	---	---	1/Day	Grab
Fecal Coliform <sup>9,10</sup> (% of samples > 28/100 mL)	---	---	≤ 10%	1/Day	Grab
Total Residual Chlorine <sup>11</sup>	0.013 mg/L	---	0.022 mg/L	2/Day	Grab
Total Recoverable Copper <sup>12</sup>	5.7 µg/L	---	8.8 µg/L	2/Month	Composite
Ammonia Nitrogen (May 1 – Oct 31)	6.8 mg/L	---	Report mg/L	2/Week	Composite

Effluent Characteristic	Discharge Limitation <sup>15</sup>			Monitoring Requirement <sup>1,2,3</sup>		
	Parameter	Average Monthly	Average Weekly	Maximum Daily	Measurement Frequency	Sample Type <sup>4</sup>
PFAS Analytes <sup>14</sup>	---	---	---	Report ng/L	1/Quarter	Grab
Adsorbable Organic Fluorine <sup>15</sup>	---	---	---	Report ng/L	1/Quarter	Grab
Pollutant Scan <sup>17</sup>	---	---	---	Report mg/L	1/Year	Composite
<b>Whole Effluent Toxicity (WET) Testing<sup>18,19</sup></b>						
LC <sub>50</sub>	---	---	---	≥ 100%	4/Year	Composite
C-NOEC	---	---	---	≥ 58.8%	4/Year	Composite
Ammonia Nitrogen	---	---	---	Report mg/L		
Total Cadmium	---	---	---	Report mg/L		
Total Copper	---	---	---	Report mg/L		
Total Lead	---	---	---	Report mg/L		
Total Nickel	---	---	---	Report mg/L		
Total Zinc	---	---	---	Report mg/L		
Total Organic Carbon	---	---	---	Report mg/L		

Ambient Characteristic <sup>20</sup>	Reporting Requirements			Monitoring Requirements <sup>1,2,3</sup>	
	Average Monthly	Average Weekly	Maximum Daily	Measurement Frequency	Sample Type <sup>4</sup>
Salinity	---	---	---	Report ppt	Grab
Ammonia Nitrogen	---	---	---	Report mg/L	Grab
Total Cadmium	---	---	---	Report mg/L	Grab
Total Copper	---	---	---	Report mg/L	Grab
Total Nickel	---	---	---	Report mg/L	Grab
Total Lead	---	---	---	Report mg/L	Grab
Total Zinc	---	---	---	Report mg/L	Grab
Total Organic Carbon	---	---	---	Report mg/L	Grab

pH <sup>22</sup>	---	---	Report S.U.		Grab
Temperature <sup>22</sup>	---	---	Report °C		Grab
Pollutant Scan <sup>17</sup>	---	---	Report mg/L	1/Year	Grab
Aesthetics <sup>24</sup> (DMR Attachment)	---	---	Report	1/Month	Observation
Benthic Survey <sup>25</sup> (DMR Attachment)	---	---	Report	Once	Grab

Influent Characteristic	Reporting Requirements			Monitoring Requirements <sup>1,2,3</sup>	
	Average Monthly	Average Weekly	Maximum Daily	Measurement Frequency	Sample Type <sup>4</sup>
BOD <sub>5</sub>	Report mg/L	---	---	2/Month	Composite
TSS	Report mg/L	---	---	2/Month	Composite
PFAS Analytes <sup>14</sup>	---	---	Report ng/L	1/Quarter	Grab
Adsorbable Organic Fluorine <sup>14</sup>	---	---	Report ng/L	1/Quarter	Grab

Sludge Characteristic	Reporting Requirements			Monitoring Requirements <sup>1,2,3</sup>	
	Average Monthly	Average Weekly	Maximum Daily	Measurement Frequency	Sample Type <sup>4</sup>
PFAS Analytes <sup>14</sup>	---	---	Report ng/g	1/Quarter	Grab <sup>26</sup>

Footnotes:

1. All samples shall be collected in a manner to yield representative data. A routine sampling program shall be developed in which samples are taken at the same location, same time and same days of the week each month. Occasional deviations from the routine sampling program are allowed, but the reason for the deviation shall be documented as an electronic attachment to the applicable discharge monitoring report. The Permittee shall report the results to the Environmental Protection Agency Region 1 (EPA) and NHDES ("the State") of any additional testing above that required herein, if testing is in accordance with 40 CFR Part 136.
2. In accordance with 40 CFR § 122.44(i)(1)(iv), the Permittee shall monitor according to sufficiently sensitive test procedures (i.e., methods) approved under 40 CFR Part 136 or required under 40 CFR chapter I, subchapter N or O, for the analysis of pollutants or pollutant parameters (except WET). A method is "sufficiently sensitive" when: 1) The method minimum level (ML) is at or below the level of the effluent limitation established in the permit for the measured pollutant or pollutant parameter; or 2) The method has the lowest ML of the analytical methods approved under 40 CFR Part 136 or required under 40 CFR chapter I, subchapter N or O for the measured pollutant or pollutant parameter. The term "minimum level" refers to either the sample concentration equivalent to the lowest calibration point in a method or a multiple of the method detection limit (MDL), whichever is higher. Minimum levels may be obtained in several ways: They may be published in a method; they may be based on the lowest acceptable calibration point used by a laboratory; or they may be calculated by multiplying the MDL in a method, or the MDL determined by a laboratory, by a factor.

When a parameter is not detected above the ML, the Permittee must report the data qualifier signifying less than the ML for that parameter (e.g., < 50 µg/L, if the ML for a parameter is 50 µg/L). For reporting an average based on a mix of values detected and not detected, assign a value of "0" to all non-detects for that reporting period and report the average of all the results.

3. N/A
4. A "grab" sample is an individual sample collected in a period of less than 15 minutes.  
  
A "composite" sample is a composite of at least twenty-four (24) grab samples taken during one consecutive 24-hour period, either collected at equal intervals and combined proportional to flow or continuously collected proportional to flow.
5. The limit is a rolling annual average, reported in million gallons per day (MGD), which will be calculated as the arithmetic mean of the monthly average flow for the reporting month and the monthly average flows of the previous eleven months. Also report monthly average and maximum daily flow in MGD.

6. N/A
7. N/A
8. The pH shall be within the specified range at all times. The minimum and maximum pH sample measurement values for the month shall be reported in standard units (S.U.).

See Part II.H.1 below for a provision to modify the pH range.

9. Bacteria monitoring shall be conducted concurrently with TRC monitoring, if TRC monitoring is required. The monthly average limits for bacteria are expressed as a geometric mean.

For samples tested using the Most Probable Number (MPN) method, the units may be expressed as MPN. The units may also be expressed as colony forming units (cfu) when using the Membrane Filtration method.

10. The average monthly values for fecal coliform shall be determined by calculating the geometric mean using daily sample results. As a daily maximum, not more than 10 percent of collected samples (over a monthly period) shall exceed a Most Probable Number (MPN) of 28 per 100 mL. Each month the percentage of collected samples that exceeds an MPN of 28 per 100 mL shall be reported at the Daily Maximum value. Furthermore, all Fecal Coliform data collected must be submitted with the monthly Discharge Monitoring Reports (DMRs).

11. The Permittee shall minimize the use of chlorine while maintaining adequate bacterial control. Monitoring for total residual chlorine (TRC) is only required for discharges which have been previously chlorinated or which contain residual chlorine. If chlorine is not utilized during a particular monitoring period, TRC monitoring is not necessary and the Permittee may enter "NODI" code 9 (i.e., conditional monitoring) in the relevant discharge monitoring report. For any permit limits below 30 µg/L, the compliance level for TRC is 30 µg/L.

Chlorination and dechlorination systems shall include an alarm system for indicating system interruptions or malfunctions. Any interruption or malfunction of the chlorine dosing system that may have resulted in levels of chlorine that were inadequate for achieving effective disinfection, or interruptions or malfunctions of the dechlorination system that may have resulted in excessive levels of chlorine in the final effluent shall be reported with the monthly DMRs. The report shall include the date and time of the interruption or malfunction, the nature of the problem, and the estimated amount of time that the reduced levels of chlorine or dechlorination chemicals occurred.

12. See Part II.H.4 below for applicable compliance schedule(s).
13. N/A

14. Report in nanograms per liter (ng/L) for effluent and influent samples; report nanograms per gram (ng/g) for sludge samples. Until there is an analytical method approved in 40 CFR Part 136 for PFAS, monitoring shall be conducted using Method 1633. Report in NetDMR the results of all PFAS analytes required to be tested in Method 1633, as shown in Attachment H. This reporting requirement for the listed PFAS parameters takes effect the first full calendar quarter following six months after the effective date of the authorization.
15. Report in nanograms per liter (ng/L) for effluent and influent samples. Until there is an analytical method approved in 40 CFR Part 136 for Adsorbable Organic Fluorine, monitoring shall be conducted using Method 1621. This reporting requirement takes effect the first full calendar quarter following six months after the effective date of the authorization.
16. N/A
17. During the third calendar quarter of each year, the Permittee shall concurrently monitor both the effluent and the receiving water (immediately upstream/upgradient of the discharge) for all the pollutants listed in Attachment I. All effluent and ambient results shall be reported in NetDMR for the quarterly DMR report due by October 15 of each year.
18. The Permittee shall conduct acute toxicity tests (LC50) and chronic toxicity tests (C-NOEC) in accordance with test procedures and protocols specified in **Attachments C and D** of this permit. LC50 and C-NOEC are defined in Part VIII.E. of this permit. The Permittee shall test the mysid shrimp (*Mysidopsis bahia*), the inland silverside (*Menidia beryllina*), and the sea urchin (*Arbacia punctulata*). Toxicity test samples shall be collected during the same weeks each time of calendar quarters ending March 31st, June 30th, September 30th, and December 31st. The complete report for each toxicity test shall be submitted as an attachment to the DMR submittal which includes the results for that toxicity test.  
  
If the results indicate a violation of any toxicity limit or if the Permittee identifies or is provided notice of a sudden and significant death of large numbers of fish and/or shellfish in the vicinity of the discharge, the Permittee shall follow the procedures described in Part II.H.5 below.
19. For Part II.A.1., Whole Effluent Toxicity Testing, the Permittee shall conduct the analyses specified in **Attachments C and D**, Part VI. CHEMICAL ANALYSIS for the effluent sample. If toxicity test(s) using the receiving water as diluent show the receiving water to be toxic or unreliable, the Permittee shall follow procedures outlined in **Attachments C and D**, Part IV., DILUTION WATER. Minimum levels and test methods are specified in **Attachments C and D**, Part VI. CHEMICAL ANALYSIS.
20. For Part II.A.1., Ambient Characteristic, the Permittee shall conduct the analyses specified in **Attachments C and D**, Part VI. CHEMICAL ANALYSIS for the receiving water sample collected as part of the WET testing requirements. Such samples shall be taken from the receiving water at a point immediately outside of the permitted discharge's zone of influence at a

reasonably accessible location, as specified in **Attachments C and D**. Minimum levels and test methods are specified in **Attachments C and D**, Part VI. CHEMICAL ANALYSIS.

21. N/A

22. A pH and temperature measurement shall be taken of each receiving water sample at the time of collection and the results reported on the appropriate DMR. These pH and temperature measurements are independent from any pH and temperature measurements required by the WET testing protocols.

23. N/A

24. Once per month, the Permittee shall conduct a visual inspection of the receiving water in the vicinity of the outfall and report any changes in the receiving water that may be caused by the discharge as follows:

- a) any observable change in odor,
- b) any visible change in color,
- c) any visible change in turbidity,
- d) the presence or absence of any visible floating materials, scum or foam,
- e) the presence or absence of any visible settleable solids,
- f) the presence or absence of any visible film or sheen on the surface of the water.

The Permittee shall also report any complaints it receives from the public regarding the taste and/or odor of the receiving water and document what remedial actions, if any, it took to address such complaints.

The results do not need to be submitted each month. Rather, an annual summary of all 12 monthly results shall be submitted as an electronic attachment to the December DMR by each January 15<sup>th</sup> for the previous calendar year.

If an oily sheen is observed on the surface of the water in the vicinity of the outfall during the monthly visual inspection, the Permittee shall follow the procedures described in Part II.H.5 below.

25. During the third calendar quarter (*i.e.*, July through September) that begins at least 12 months after the effective date of the permit, a benthic survey shall be once per permit term to assess impacts from the discharge on aquatic life in the benthic environment. See Part II.H.6 for more details.

26. Sludge sampling shall be as representative as possible based on guidance found at <https://www.epa.gov/sites/production/files/2018-11/documents/potw-sludge-sampling-guidance-document.pdf>.

**Part II.A., continued.**

2. The Permittee must provide adequate notice to EPA-Region 1 and the State of the following:
  - a. Any new introduction of pollutants into the POTW or facility from an indirect discharger which would be subject to Part 301 or Part 306 of the Clean Water Act if it were directly discharging those pollutants or in a primary industry category (see 40 CFR Part 122 Appendix A as amended) discharging process water; and
  - b. Any substantial change in the volume or character of pollutants being introduced into that POTW or facility by a source introducing pollutants into the POTW or facility at the time of issuance of the permit.
  - c. For purposes of this paragraph, adequate notice shall include information on:
    - (1) The quantity and quality of effluent introduced into the POTW or facility; and
    - (2) Any anticipated impact of the change on the quantity or quality of effluent to be discharged from the POTW or facility.
3. Pollutants introduced into the POTW or facility by a non-domestic source (user) shall not pass through the POTW or facility or interfere with the operation or performance of the works.

**B. UNAUTHORIZED DISCHARGES**

1. This permit authorizes discharges only from the outfall listed in the authorization in accordance with the terms and conditions of this permit. Any pollutant loading greater than the proposed discharge (the "proposed discharge" is based on the chemical-specific data and the facility's design flow as described in the permit application, or any other information provided to EPA during the permitting process) is not authorized by this permit. See notification requirements in Part II.A.2 (if applicable) and Part VII.D.1.a. Discharges of wastewater from any other point sources, including sanitary sewer overflows (SSOs), are not authorized by this permit. The Permittee and Co-permittee(s) must provide verbal notification to EPA and the State within 24 hours of becoming aware of any unauthorized discharge and a report within 5 days, in accordance with Part V.D.1.e (24-hour reporting). See Part II.J below for reporting requirements.
2. The Permittee and Co-permittee(s) must provide notification to the public within 24 hours of becoming aware of any unauthorized discharge, except SSOs that do not impact a surface water or the public, on a publicly available website, and it shall remain on the website for a minimum of 12 months. Such notification shall include the location (including latitude and longitude) and description of the discharge; estimated volume;

the period of noncompliance, including exact dates and times, and, if the noncompliance has not been corrected, the anticipated time it is expected to continue.

### C. OPERATION AND MAINTENANCE OF THE TREATMENT AND CONTROL FACILITIES

#### 1. Adaptation Planning

- a. *Adaptation Plan.* Within the timeframes described below, the Permittee shall develop an Adaptation Plan for the Wastewater Treatment System (WWTS)<sup>1</sup> and/or sewer system<sup>2</sup> that they own and operate. Additional information on the procedures and resources to aid permittees in development of the Adaptation Plan is provided on EPA's Region 1 NPDES website at <https://www.epa.gov/npdes-permits/npdes-water-permit-program-new-england>. The Adaptation Plan shall contain sufficient detail for EPA to evaluate the analyses.

*Component 1: Identification of Vulnerable Critical Assets.* Within 24 months of the effective date of the authorization, the Permittee shall develop and sign, consistent with the signatory requirements in Part V.D.2 of this Permit, an identification of critical assets<sup>3</sup> and related operations<sup>4</sup> within the WWTS and/or sewer system which they own and operate, as applicable, that are most vulnerable due to major storm and flood events<sup>5</sup> under baseline conditions<sup>6</sup> and under future conditions.<sup>7</sup> This information shall be provided to EPA upon

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1 "Wastewater Treatment System" or "WWTS" means any devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes of a liquid nature. It does not include sewers, pipes and other conveyances to the wastewater treatment facility.

2 "Sewer System" refers to the sewers, pump stations, manholes and other infrastructure use to convey sewage to the wastewater treatment facility from homes or other sources.

3 A "critical asset" is an asset necessary to ensure the safe and continued operation of the WWTS or the sewer system and ensure the forward flow and treatment of wastewater in accordance with the limits set forth in this permit.

4 "Asset related operations" are elements of an asset that enable that asset to function. For example, pumps and power supply enable the operation of a pump station.

5 "Major storm and flood events" refer to instances resulting from major storms such as hurricanes, extreme/heavy precipitation events, and pluvial, fluvial, and flash flood events such as high-water events, storm surge, and high-tide flooding, including flooding caused by sea level change. "Extreme/heavy precipitation" refers to instances during which the amount of rain or snow experienced in a location substantially exceeds what is normal according to location and season.

6 "Baseline conditions" refers to the 100-year flood based on historical records.

7 "Future conditions" refers to projected flood elevations using one of two approaches: a) Climate Informed Science Approach (CISA): The elevation and flood hazard area that result from using the best-available, actionable hydrologic and hydraulic data and methods that integrate current and future changes in flooding based on climate science. These shall include both short term (10-25 years forward-looking) and long term (25-70 years forward-looking) relative to the baseline conditions and must include projections of flooding due to major storm and flood events using federal, state and local data, where available; b) Freeboard Value and 500-year floodplain Approach:

request. For these critical assets and related operations, the Permittee and Co-permittee(s) shall assess the ability of each to function properly in the event of impacts<sup>8</sup> from major storm and flood events in terms of effluent flow (e.g., bypass, upset or failure), sewer flow (e.g., overflow, inflow and infiltration), and discharges of pollutants (e.g., effluent limit exceedance).

*Component 2: Adaptive Measures Assessment.*<sup>9</sup> Within 36 months of the effective date of the authorization, the Permittee shall develop and sign, consistent with the signatory requirements in Part V.D.2 of this Permit, an assessment of adaptive measures,<sup>10</sup> and/or, if appropriate, the combinations of adaptive measures that minimize the impact of future conditions on the critical assets and related operations of the WWTS and/or sewer system(s). This information shall be provided to EPA upon request. The Permittee shall identify the critical assets and related operations at the highest risk of not functioning properly under such conditions and, for those, select the most effective adaptation measures that will ensure proper operation of the highest risk critical assets and the system as a whole.

*Component 3: Implementation and Maintenance Schedule.* Within 48 months of the effective date of the authorization, the Permittee shall submit to EPA a proposed schedule for implementation and maintenance of adaptive measures. The Implementation and Maintenance Schedule shall summarize the general types of significant risks<sup>11</sup> identified in Component 1, including the methodology and data used to derive future conditions<sup>12</sup> used in the analysis and describe the adaptive measures taken (or planned) to minimize those risks from the impact of

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The flood elevations that result from adding an additional 2 feet to the 100-year flood elevation for non-critical actions and by adding an additional 3 feet to the 100-year flood elevation for critical actions compared to the flood elevations that result from 500-year flood (the 0.2% -annual-chance flood) and selecting the higher of the two flood elevations.

8 "Impacts" refers to a strong effect on an asset and/or asset-related operation that may include destruction, damage or ineffective operation of the asset and/or asset operation. Impacts may be economic, environmental, or public health related.

9 The Permittee and Co-permittee(s) may complete this component using EPA's Climate Resilience Evaluation and Awareness Tool (CREAT) Risk Assessment Application for Water Utilities, found on EPA's website Creating Resilient Water Utilities (CRWU) (<https://www.epa.gov/crwu>), or methodology that provides comparable analysis.

10 "Adaptive Measures" refers to physical infrastructure or actions and strategies that a utility can use to protect their assets and mitigate the impacts of threats. They may include but are not limited to: building or modifying infrastructure, utilization of models (including but not limited to: flood, sea-level rise and storm surge, sewer/collection system, system performance), monitoring and inspecting (including but not limited to: flood control, infrastructure, treatment) and repair/retrofit.

11 In light of security concerns posed by the public release of information regarding vulnerabilities to wastewater infrastructure, the Permittee shall provide information only at a level of generality that indicates the overall nature of the vulnerability but omitting specific information regarding such vulnerability that could pose a security risk.

12 See footnote 7.

major storm and flood events for each of the critical assets and related operations of the WWTS and the sewer system and how those adaptive measures will be maintained, including the rationale for either implementing or not implementing each adaptive measure that was assessed and an evaluation of how each adaptive measure taken (or planned) will be funded.

- b. *Credit for Prior Assessment(s) Completed by Permittee.* If the Permittee has undertaken assessment(s) that were completed within 5 years of the effective date of this permit, or is [are] currently undertaking an assessment that address some or all of the Adaptation Plan components, such prior assessment(s) undertaken by the Permittee may be used (as long as the reporting time frames (set forth in Part II.C.1.a) and the signatory requirements (set forth in Part V.D.2 of this permit) are met) in satisfaction of some or all of these components, as long as the Permittee explains how its prior assessments specifically meet the requirements set forth in this permit and how the Permittee will address any permit requirements that have not been addressed in its prior or ongoing assessment(s).
- c. *Adaptation Plan Progress Report.* The Permittee shall submit an Adaptation Plan Progress Report on the Adaptation Plan for the prior calendar year that documents progress made toward completing the Adaptation Plan and, following its completion, any progress made toward implementation of adaptive measures, and any changes to the WWTF or other assets that may impact the current risk assessment. The first Adaptation Progress Report is due the first March 31 following completion of the Identification of Critical Vulnerable Assets (*Component 1*) and shall be included with the annual report required in Part II.C.3 below each year thereafter. The Adaptation Plan shall be revised if on- or off-site structures are added, removed, or otherwise significantly changed in any way that will impact the vulnerability of the WWTS or sewer system.

## 2. Sewer System

Operation and maintenance (O&M) of the sewer system shall be in compliance with 40 CFR § 122.41 (d) and (e) and the terms and conditions of the Part II Standard Conditions, B. Operation and Maintenance of Pollution Controls which is attached to this Permit. The Permittee shall complete the following activities for the collection system which it owns:

### a. Maintenance Staff

The Permittee shall provide an adequate staff to carry out the operation, maintenance, repair, and testing functions required to ensure compliance with the terms and conditions of this permit. Provisions to meet this requirement shall be described in the Sewer System O&M Plan required pursuant to Part II.C.2.e. below.

b. Preventive Maintenance Program

The Permittee shall maintain an ongoing preventive maintenance program to prevent overflows and bypasses caused by malfunctions or failures of the sewer system infrastructure. The program shall include an inspection program designed to identify all potential and actual unauthorized discharges. Plans and programs to meet this requirement shall be described in the Sewer System O&M Plan required pursuant to Part II.C.2.e. below.

c. Infiltration/Inflow

The Permittee shall control infiltration and inflow (I/I) into the sewer system as necessary to prevent high flow related unauthorized discharges from their collection systems and high flow related violations of the wastewater treatment plant's effluent limitations. Plans and programs to control I/I shall be described in the Sewer System O&M Plan required pursuant to Part II.C.2.e. below.

d. Sewer System Mapping

The Permittee shall prepare a map of the sewer collection system they own by 30 months from the effective date of the authorization under this General Permit. The map shall be on a street map of the community, with sufficient detail and at a scale to allow easy interpretation. The collection system information shown on the map shall be based on current conditions and shall be kept up-to-date and available for review by federal, state, or local agencies upon request. Such map(s) shall include, but not be limited to the following:

- (1) All sanitary sewer lines and related manholes;
- (2) All combined sewer lines, related manholes, and catch basins;
- (3) All combined sewer regulators and any known or suspected connections between the sanitary sewer and storm drain systems (e.g., combination manholes);
- (4) All outfalls, including the treatment plant outfall(s), CSOs, and any known or suspected SSOs, including stormwater outfalls that are connected to combination manholes;
- (5) All pump stations and force mains;
- (6) The wastewater treatment facility(ies);

- (7) All surface waters (labeled);
- (8) Other major appurtenances such as inverted siphons and air release valves;
- (9) A numbering system which uniquely identifies manholes, catch basins, overflow points, regulators and outfalls;
- (10) Interconnections with collection systems owned by other entities;
- (11) The scale and a north arrow; and
- (12) To the extent feasible, the pipe diameter, date of installation, type of material, distance between manholes, and the direction of flow.

e. Sewer System Operation and Maintenance Plan

The Permittee shall develop and implement a Sewer System O&M Plan in accordance with Parts (1) and (2) below.

(1) Within 6 months from the effective date of the authorization under the General Permit, the Permittee and Co-permittee(s), if any, shall submit to EPA and the State (as an electronic attachment to the DMR):

- i. A description of the collection system management goals, staffing, information management, and legal authorities;
- ii. A description of the collection system and the overall condition of the collection system including a list of all pump stations and a description of recent studies and construction activities; and
- iii. A schedule for the development and implementation of the full *Sewer System Operation and Maintenance Plan* including the elements in Parts II.C.2.e.(2)(i) through (2)(viii) below.

(2) The full Sewer System O&M Plan shall be completed, implemented and submitted to EPA and the State (as an electronic attachment to the DMR) by 24 months from the effective date of the authorization to discharge under the General Permit. The Plan shall include:

- i. The required submittal from Part II.C.2.e.(1) above, updated to reflect current information;
- ii. A preventive maintenance and monitoring program for the collection system;

- iii. Description of sufficient staffing necessary to properly operate and maintain the sanitary sewer collection system and how the operation and maintenance program is staffed;
- iv. Description of funding, the source(s) of funding and provisions for funding sufficient for implementing the plan;
- v. Identification of known and suspected overflows and back-ups, including manholes. A description of the cause of the identified overflows and back-ups, corrective actions taken, and a plan for addressing the overflows and back-ups consistent with the requirements of this permit;
- vi. A description of the Permittee's programs for preventing I/I related effluent violations and all unauthorized discharges of wastewater, including overflows and by-passes and the ongoing program to identify and remove sources of I/I. The program shall include an inflow identification and control program that focuses on the disconnection and redirection of illegal sump pumps and roof down spouts;
- vii. An educational public outreach program for all aspects of I/I control, particularly private inflow; and
- viii. An Overflow Emergency Response Plan to protect public health from overflows and unanticipated bypasses or upsets that exceed any effluent limitation in the permit.

(3) N/A

### 3. Annual Reporting Requirement

The Permittee shall submit a summary report of activities related to the implementation of its O&M Plans during the previous calendar year. The report shall be submitted to EPA and the State annually by March 31 (as an electronic attachment to the DMR). The first annual report is due the first March 31 following submittal of the Sewer System O&M Plan required by Part II.C.2.e.(2) of this permit. The summary report shall, at a minimum, include:

- a. A description of the staffing levels maintained during the year;
- b. A map and a description of inspection and maintenance activities conducted and corrective actions taken during the previous year;
- c. Expenditures for any collection system maintenance activities and corrective actions taken during the previous year;

- d. A map with areas identified for investigation/action in the coming year;
- e. A summary of unauthorized discharges during the past year and their causes and a report of any corrective actions taken as a result of the unauthorized discharges reported pursuant to the Unauthorized Discharges section of this permit;
- f. If the monthly average flow exceeded 80 percent of the facility's design flow for three consecutive months in the previous calendar year, or there have been capacity related overflows, the report shall include:
  - (1) Plans for further potential flow increases describing how the Permittee will maintain compliance with the flow limit and all other effluent limitations and conditions; and
  - (2) A calculation of the maximum daily, weekly, and monthly infiltration and the maximum daily, weekly, and monthly inflow for the reporting year.
- g. The Adaptation Plan Progress Report described in Part II.C.1.c above (beginning the first March 31 following 24 months from the effective date of the authorization).

#### **D. ALTERNATE POWER SOURCE**

In order to maintain compliance with the terms and conditions of this permit, the Permittee and Co-permittee shall provide an alternative power source(s) sufficient to operate the portion of the publicly owned treatment works it owns and operates, as defined in Part V.E.1 of this permit.

#### **E. INDUSTRIAL USERS**

1. The Permittee shall submit to EPA and the State the name of any Industrial User (IU) subject to Categorical Pretreatment Standards under 40 CFR § 403.6 and 40 CFR chapter I, subchapter N (Parts 405-415, 417-430, 432-447, 449-451, 454, 455, 457-461, 463-469, and 471 as amended) who commences discharge to the facility after the effective date of this permit.

This reporting requirement also applies to any other IU who is classified as a Significant Industrial User which discharges an average of 25,000 gallons per day or more of process wastewater into the facility (excluding sanitary, noncontact cooling and boiler blowdown wastewater); contributes a process wastewater which makes up five (5) percent or more of the average dry weather hydraulic or organic capacity of the facility; or is designated as such by the Control Authority as defined in 40 CFR § 403.3(f) on the basis that the industrial user has a reasonable potential to adversely affect the wastewater treatment facility's operation, or for violating any pretreatment standard or requirement (in accordance with 40 CFR § 403.8(f)(6)).

2. In the event that the Permittee receives originals of reports (baseline monitoring reports, 90-day compliance reports, periodic reports on continued compliance, etc.) from industrial users subject to Categorical Pretreatment Standards under 40 CFR § 403.6 and 40 CFR chapter I, subchapter N (Parts 405-415, 417-430, 432-447, 449-451, 454, 455, 457-461, 463-469, and 471 as amended), or from a Significant Industrial User, the Permittee shall forward the originals of these reports within ninety (90) days of their receipt to EPA, and copy the State.
3. In accordance with 40 CFR § 122.44(j)(1) the Permittee must identify, in terms of character and volume, any SIUs discharging into the POTW or facility subject to Pretreatment Standards under section 307(b) of CWA and 40 CFR Part 403. SIUs information shall be updated at a minimum of once per year or at that frequency necessary to ensure that all SIUs are properly permitted and/or controlled. The records shall be maintained and updated as necessary.
4. Beginning the first full calendar year after the effective date of the permit, the Permittee shall conduct or require annual sampling of the following types of industrial discharges into the POTW:
  - Commercial Car Washes
  - Platers/Metal Finishers
  - Paper and Packaging Manufacturers
  - Tanneries and Leather/Fabric/Carpet Treaters
  - Manufacturers of Parts with Polytetrafluoroethylene (PTFE) or teflon type coatings (i.e. bearings)
  - Landfill Leachate
  - Centralized Waste Treaters
  - Known or Suspected PFAS Contaminated Sites
  - Fire Fighting Training Facilities
  - Airports
  - Any Other Known or Expected Sources of PFAS

Sampling shall be conducted using Method 1633 for the PFAS analytes listed in Attachment H. The industrial discharges sampled and the sampling results shall be summarized and submitted to EPA and the State as an electronic attachment to the March discharge monitoring report due **April 15** of the calendar year following the testing.

**F. N/A**

**G. SLUDGE CONDITIONS**

1. The Permittee shall comply with all existing federal and state laws and regulations that apply to sewage sludge use and disposal practices, including EPA regulations

promulgated at 40 CFR § 503, which prescribe "Standards for the Use or Disposal of Sewage Sludge" pursuant to § 405(d) of the CWA, 33 U.S.C. § 1345(d).

2. If both state and federal requirements apply to the Permittee's sludge use and/or disposal practices, the Permittee shall comply with the more stringent of the applicable requirements.
3. The requirements and technical standards of 40 CFR Part 503 apply to the following sludge use or disposal practices:
  - a. Land application - the use of sewage sludge to condition or fertilize the soil
  - b. Surface disposal - the placement of sewage sludge in a sludge only landfill
  - c. Sewage sludge incineration in a sludge only incinerator
4. The requirements of 40 CFR Part 503 do not apply to facilities which dispose of sludge in a municipal solid waste landfill. 40 CFR § 503.4. These requirements also do not apply to facilities which do not use or dispose of sewage sludge during the life of the permit but rather treat the sludge (e.g., lagoons, reed beds), or are otherwise excluded under 40 CFR § 503.6.
5. The 40 CFR Part 503 requirements include the following elements:
  - a. General requirements
  - b. Pollutant limitations
  - c. Operational Standards (pathogen reduction requirements and vector attraction reduction requirements)
  - d. Management practices
  - e. Record keeping
  - f. Monitoring
  - g. Reporting

Which of the 40 CFR Part 503 requirements apply to the Permittee will depend upon the use or disposal practice followed and upon the quality of material produced by a facility. The EPA Region 1 guidance document, "EPA Region 1 - NPDES Permit Sludge Compliance Guidance" (November 4, 1999), may be used by the Permittee to assist it in determining the applicable requirements.

6. The sludge shall be monitored for pollutant concentrations (all Part 503 methods) and pathogen reduction and vector attraction reduction (land application and surface disposal) at the following frequency. This frequency is based upon the volume of sewage sludge generated at the facility in dry metric tons per year, as follows:

less than 290	1/ year
290 to less than 1,500	1 /quarter
1,500 to less than 15,000	6 /year
15,000 +	1 /month

Sampling of the sewage sludge shall use the procedures detailed in 40 CFR § 503.8.

7. Under 40 CFR § 503.9(r), the Permittee is a “person who prepares sewage sludge” because it “is ... the person who generates sewage sludge during the treatment of domestic sewage in a treatment works ...” If the Permittee contracts with another “person who prepares sewage sludge” under 40 CFR § 503.9(r) – i.e., with “a person who derives a material from sewage sludge” – for use or disposal of the sludge, then compliance with Part 503 requirements is the responsibility of the contractor engaged for that purpose. If the Permittee does not engage a “person who prepares sewage sludge,” as defined in 40 CFR § 503.9(r), for use or disposal, then the Permittee remains responsible to ensure that the applicable requirements in Part 503 are met. 40 CFR § 503.7. If the ultimate use or disposal method is land application, the Permittee is responsible for providing the person receiving the sludge with notice and necessary information to comply with the requirements of 40 CFR § 503 Subpart B.
8. The Permittee shall submit an annual report containing the information specified in the 40 CFR Part 503 requirements (§ 503.18 (land application), § 503.28 (surface disposal), or § 503.48 (incineration)) by February 19 (see also “EPA Region 1 - NPDES Permit Sludge Compliance Guidance”). Reports shall be submitted electronically using EPA’s Electronic Reporting tool (“NeT”) (see “Reporting Requirements” section below).
9. Compliance with the requirements of this permit or 40 CFR Part 503 shall not eliminate or modify the need to comply with applicable requirements under RSA 485-A and Env-Wq 800, New Hampshire Sludge Management Rules.

#### H. SPECIAL CONDITIONS

1. Provision to Modify pH Range

The pH range may be modified if the Permittee satisfies conditions set forth in Part II.K.5 below. Upon notification of an approval by NHDES, EPA will review and, if acceptable, will submit written notice to the Permittee of the permit change. The modified pH range will not be in effect until the Permittee receives written notice from EPA.

2. N/A

3. N/A

4. Schedules of Compliance

The Permittee will have a 2-year schedule of compliance for the monthly average and daily maximum total recoverable copper limits. The Permittee shall evaluate optimization, source reduction, and/or minor process change in the first year and implement these findings in the second year. During the compliance schedule, the Permittee shall report monitoring results.

Finally, every twelve (12) months (beginning on the effective date of the authorization to discharge under the General Permit and ending upon the completion of the compliance schedule), the Permittee shall submit to EPA and NHDES (as an electronic attachment to the DMR) a status report relative to their progress toward achieving the permit limit.

5. Toxicity Violation Procedures

a. Accelerated WET Testing

The Permittee shall conduct at least two accelerated re-tests at 14-day intervals which must be started within 14 days and 28 days of receiving the following results:

- any WET test results in a violation of any WET limit and the test acceptability criteria were met (only re-test for the species that failed); or
- the Permittee identifies or is provided notice of a sudden and significant death of large numbers of fish and/or shellfish in the vicinity of the discharge (test for all species identified in permit); or
- an oily sheen is observed on the surface of the water in the vicinity of the outfall during the monthly visual inspection described in Part II.A.1 (test for all species identified in permit).

If the receiving water was used as the dilution water and is suspected to be toxic (*e.g.*, based on results from the initial test), the Permittee shall conduct the accelerated WET tests using laboratory water as the dilution water with a similar pH and hardness as the receiving water. If the WET tests using laboratory water do not violate any WET limits, the Permittee shall return to a normal monitoring frequency but should request to continue to use laboratory water as the dilution water based on these results. If either accelerated WET test violates any WET limits (and the test acceptability criteria were met), the discharge is considered to have persistent toxicity and the Permittee must immediately initiate a Toxicity Identification Evaluation and Toxicity Reduction

Evaluation (TIE/TRE) in accordance with subpart b below to resolve any toxic impacts on the receiving water.

b. TIE/TRE

- (1) If the WET re-test described above results in a violation of the WET limits, the Permittee must immediately initiate a TIE/TRE designed to identify and reduce toxicity in the discharge. Notice of TIE/TRE study implementation is to be submitted to EPA (via email: [R1NPDESReporting@epa.gov](mailto:R1NPDESReporting@epa.gov)) and NHDES within 10 days of receiving notification of WET re-test failure.
- (2) A TIE/TRE schedule and action plan must be submitted to EPA and NHDES as an electronic attachment to the DMR within 60 days of receipt of WET re-test failure.

The TIE/TRE schedule (from the initiation date to the termination date) should be as short as possible, and no longer than 24 months as follows: The "TIE/TRE initiation date" is the date of the receipt of results for the toxicity test that confirms persistent toxicity and the "TIE/TRE termination date" is the date corrective actions to resolve toxicity are identified and a schedule for completing these corrective actions is proposed.

The objective of the action plan is to identify the source(s) of toxicity by analyzing toxicity testing samples for any toxicant identified as being a potential source of toxicity and ascertaining whether the same level of toxicity occurs when any suspected toxicant level varies. This information might lead to finding one or more toxicants or confirming or eliminating suspected toxicants and possibly their source(s).

- (3) Quarterly "TIE/TRE Progress Reports" should be submitted to EPA and NHDES as an electronic attachment to the DMR at the end of each quarter after the TIE/TRE initiation date. The progress report should list all activities and findings related to resolving toxicity, including all WET and chemical test data. The data summaries of the TIE/TRE also should be provided in a tabulated format with explanations of the procedures used and the recorded findings from the study.
- (4) A "Final TIE/TRE Report" should be submitted to EPA and NHDES within 45 days of the TIE/TRE termination date (as an electronic attachment to the DMR) and should summarize the TIE/TRE activities and findings, propose the corrective action(s) to be taken, and propose a schedule to complete any identified corrective action(s).

- (5) After submission of the "Final TIE/TRE Report," the Permittee shall continue to submit quarterly "Toxicity Reduction Progress Reports" (as an electronic attachment to the DMR) documenting progress on the corrective actions being taken to reduce toxicity in accordance with the proposed schedule.
- (6) Upon completion of all corrective actions identified in the "Final TIE/TRE Report," the Permittee shall submit a "Toxicity Reduction Completion Report" (as an electronic attachment to the DMR) summarizing the corrective actions taken based on the TIE/TRE and shall include all information necessary to demonstrate that the discharge is no longer toxic and consistently complies with all WET limits.

## 6. Benthic Survey

During the third calendar quarter (*i.e.*, July through September) that begins at least 12 months after the effective date of the permit, the Permittee shall conduct a benthic survey once per permit term to assess impacts from the discharge on aquatic life in the benthic environment.

Benthic grab samples shall be taken at three locations sited along each of two transects (one immediately upstream/upgradient of the discharge at a location considered to be unimpacted by the discharge, and one downstream/downgradient of the discharge immediately outside of the estimated zone of initial dilution). Along each transect, duplicate samples shall be taken in the thalweg along with sites near each shoreline, for a total of six samples along each transect and 12 samples total. Organisms shall be sorted and identified to the lowest possible taxonomic level. Counts shall be standardized to densities per square meter of bottom. To characterize the bottom, grain size samples shall be collected at each grab site.

Taxonomy must be performed by a professional freshwater macroinvertebrate taxonomist who, at a minimum, holds and maintains for the duration of the contract a certification from the Society of Freshwater Science for eastern genera in group 1 (Crustacea and Arthropods other than EPT and Chironomidae), group 2 (Ephemeroptera, Plecoptera, and Trichoptera nymphs and larvae only) and group 3 (Chironomidae larvae only).

A report summarizing the results and comparing the upstream and downstream benthic populations shall be submitted by the following January 15 as an electronic attachment to the DMR.

### I. Submittal of Facility-Specific Information

The Permittee shall submit the following facility-specific information which EPA has deemed necessary for development of the next reissuance of this General Permit. This information shall

be submitted as electronic attachments in NetDMR for the final full calendar quarter before the expiration date of the General Permit (in accordance with reporting requirements in Part II.J.2 below).

1. Provide the current (most recent calendar year) average daily volume of inflow and infiltration (I/I) and the steps the facility is taking to minimize inflow and infiltration.
2. Provide an updated Flow Diagram or Schematic for the WWTF showing the processes of the treatment plant, including all bypass piping (if any) and all backup power sources or redundancy in the system. This includes a water balance showing all treatment units, including disinfection (*e.g.*, chlorination and dechlorination), and showing daily average flow rates at influent and discharge points, and approximate daily flow rates between treatment units. Also provide a narrative description of the diagram/schematic.
3. Provide a summary and schedule for any ongoing or planned facility upgrades, including specific details such as affected outfalls, construction start date, construction end date, discharge start date, and attainment of operational level date. Also indicate, if appropriate, whether permits/clearances concerning other federal/state requirements have been obtained.
4. Provide a list of Significant Industrial Users and Categorical Industrial Users contributing flow to the system, including name, mailing address, description of all industrial processes that affect or contribute to the discharge, the principal products and raw materials that affect or contribute to the discharge, average flow vs. average flow attributable to process flow, categories and subcategories for the SIU, and information on upsets/interferences attributable to the SIU.
5. Indicate if the POTW receives or has been notified that it will receive by truck, rail, or dedicated pipe any wastes that are regulated as RCRA hazardous wastes pursuant to 40 CFR 261. For each hazardous waste received, provide the hazardous waste number, the method by which the waste is received (*e.g.*, by truck, dedicated pipe, rail, etc.), the amount of waste received annually (specify units), and the extent of treatment, if any, the wastewater receives or will receive before entering the POTW.
6. Provide a summary of sewage sludge treatment and disposal practices (including disposal method, disposal amount in dry metric tons, name and address of any third-party contractor, etc.).
7. Perform three pollutant scans for the pollutants listed in Attachment I, using a representative composite sample once per quarter in the final three full calendar quarters of the 5-year permit term. The results for all three scans shall be summarized and submitted using the Form in Attachment I.

## **J. REPORTING REQUIREMENTS**

Unless otherwise specified in this permit, the Permittee shall submit reports, requests, and information and provide notices in the manner described in this section.

1. Submittal of DMRs Using NetDMR

The Permittee shall continue to submit its monthly monitoring data in discharge monitoring reports (DMRs) to EPA and the State electronically using NetDMR no later than the 15<sup>th</sup> day of the month. When the Permittee submits DMRs using NetDMR, it is not required to submit hard copies of DMRs to EPA or the State. NetDMR is accessible through EPA's Central Data Exchange at <https://cdx.epa.gov/>.

## 2. Submittal of Reports as NetDMR Attachments

Unless otherwise specified in this permit, the Permittee shall electronically submit all reports to EPA as NetDMR attachments rather than as hard copies. This includes the NHDES Monthly Operating Reports (MORs). See Part II.J.7. for more information on State reporting. Because the due dates for reports described in this permit may not coincide with the due date for submitting DMRs (which is no later than the 15th day of the month), a report submitted electronically as a NetDMR attachment shall be considered timely if it is electronically submitted to EPA using NetDMR with the next DMR due following the report due date specified in this permit.

## 3. Submittal of Industrial User and Pretreatment Related Reports

- a. All reports and information required of the Permittee in the Industrial Users and Pretreatment Program section of this permit shall be submitted electronically as NetDMR attachments and/or using EPA's NPDES Electronic Reporting Tool ("Net"), or another approved EPA system, which will be accessible through EPA's Central Data Exchange at <https://cdx.epa.gov/>. These requests, reports and notices include:

- (1) Annual Pretreatment Reports,
- (2) Pretreatment Reports Reassessment of Technically Based Industrial Discharge Limits Form,
- (3) Revisions to Industrial Discharge Limits,
- (4) Report describing Pretreatment Program activities, and
- (5) Proposed changes to a Pretreatment Program

- b. This information shall be submitted to EPA WD as a hard copy at the following address:

U.S. Environmental Protection Agency  
Water Division  
Regional Pretreatment Coordinator  
5 Post Office Square - Suite 100 (06-03)

Boston, MA 02109-3912

4. Submittal of Biosolids/Sewage Sludge Reports

By February 19 of each year, the Permittee must electronically report their annual Biosolids/Sewage Sludge Report for the previous calendar year using EPA's NPDES Electronic Reporting Tool ("NeT"), or another approved EPA system, which is accessible through EPA's Central Data Exchange at <https://cdx.epa.gov/>.

5. Submittal of Requests and Reports to EPA Water Division (WD)

a. The following requests, reports, and information described in this permit shall be submitted to the NPDES Applications Coordinator in EPA Water Division (WD):

- (1) Transfer of permit notice;
- (2) Request for changes in sampling location;
- (3) Request for reduction in testing frequency;
- (4) Report on unacceptable dilution water / request for alternative dilution water for WET testing;
- (5) Report of new industrial user commencing discharge; and
- (6) Report received from existing industrial user.

b. These reports, information, and requests shall be submitted to EPA WD electronically at [R1NPDESReporting@epa.gov](mailto:R1NPDESReporting@epa.gov).

6. Submittal of Sewer Overflow and Bypass Reports and Notifications

The Permittee shall submit required reports and notifications under Part V.B.4.c, for bypasses, and Part V.D.1.e, for sanitary sewer overflows (SSOs) electronically using EPA's NPDES Electronic Reporting Tool ("NeT"), which will be accessible through EPA's Central Data Exchange at <https://cdx.epa.gov/>.

7. State Reporting

Unless otherwise specified in this permit or by the State, duplicate signed copies of all reports, information, requests or notifications described in this permit, including the reports, information, requests or notifications described in Parts II.J.3 through II.J.6 shall also be submitted to the New Hampshire Department of Environmental Services, Water Division (NHDES-WD) electronically to the Permittee's assigned NPDES inspector at NHDES-WD or as a hardcopy to the following addresses:

New Hampshire Department of Environmental Services  
Water Division  
Wastewater Engineering Bureau  
29 Hazen Drive, P.O. Box 95  
Concord, New Hampshire 03302-0095

8. Verbal Reports and Verbal Notifications

- a. Any verbal reports or verbal notifications, if required in Parts II and/or V of this permit, shall be made to both EPA and to the State. This includes verbal reports and notifications which require reporting within 24 hours (e.g., Part V.B.4.c.(2), Part V.B.5.c.(3), and Part V.D.1.e).
- b. Verbal reports and verbal notifications shall be made to:

EPA ECAD at 617-918-1510

and

NHDES Assigned NPDES Inspector listed below:

Central/South NH: 603-271-2985

North/West NH: 603-271-1494

NH Seacoast: 603-271-1493

**K. STATE 401 CERTIFICATION CONDITIONS**

1. The Permittee shall not at any time, either alone or in conjunction with any person or persons, cause directly or indirectly the discharge of waste into the said receiving water unless it has been treated in such a manner as will not lower the legislated water quality classification of, or interfere with the uses assigned to, said water by the New Hampshire Legislature (RSA 485-A:12).
2. This NPDES discharge permit is issued by EPA under federal law. Upon final issuance by EPA, the New Hampshire Department of Environmental Services-Water Division (NHDES-WD) may adopt this permit, including all terms and conditions, as a state permit pursuant to RSA 485-A:13.
3. EPA shall have the right to enforce the terms and conditions of this permit pursuant to federal law and NHDES-WD shall have the right to enforce the permit pursuant to state law, if the permit is adopted. Any modification, suspension, or revocation of this permit shall be effective only with respect to the agency taking such action and shall not affect the validity or status of the permit as issued by the other agency.
4. Pursuant to New Hampshire Statute RSA 485-A:13, i(c), any person responsible for a bypass or upset at a wastewater facility shall give immediate notice of a bypass or upset to all public or privately owned water systems drawing water from the same receiving

water and located within 20 miles downstream of the point of discharge regardless of whether or not it is on the same receiving water or on another surface water to which the receiving water is tributary. Wastewater facility is defined at RSA 485-A:2XIX as the structures, equipment, and processes required to collect, convey, and treat domestic and industrial wastes, and dispose of the effluent and sludge. The Permittee shall maintain a list of persons, and their telephone numbers, who are to be notified immediately by telephone. In addition, written notification, which shall be postmarked within 3 days of the bypass or upset, shall be sent to such persons.

5. The pH range of 6.5 to 8.0 Standard Units (S.U.) must be achieved in the final effluent unless the Permittee can demonstrate to NHDES-WD: 1) that the range should be widened due to naturally occurring conditions in the receiving water; or 2) that the naturally occurring receiving water pH is not significantly altered by the Permittee's discharge. The scope of any demonstration project must receive prior approval from NHDES-WD. In no case, shall the above procedure result in pH limits outside the range of 6.0 to 9.0 S.U., which is the federal effluent limitation guideline regulation for pH for secondary treatment and is found in 40 CFR § 133.102(c).
6. Pursuant to New Hampshire Code of Administrative Rules, Env-Wq 703.07(a):  
  
Any person proposing to construct or modify any of the following shall submit an application for a sewer connection permit to the department:
  - a. Any extension of a collector or interceptor, whether public or private, regardless of flow;
  - b. Any wastewater connection or other discharge in excess of 5,000 gpd;
  - c. Any wastewater connection or other discharge to a WWTP operating in excess of 80 percent design flow capacity or design loading capacity based on actual average flow or loading for 3 consecutive months;
  - d. Any industrial wastewater connection or change in existing discharge of industrial wastewater, regardless of quality or quantity;
  - e. Any sewage pumping station greater than 50 gpm or serving more than one building;  
or
  - f. Any proposed sewer that serves more than one building or that requires a manhole at the connection.
7. For Permittees without an IPP, prior to an industrial user increasing the volume of the industrial wastewater flow, or changing any characteristics of the discharge, an

'Industrial Wastewater Discharge Request' shall be submitted in accordance with Env-Wq 305.10(a).

8. For Permittees without an IPP, pursuant to Env-Wq 305.15(d) and 305.16(f), the Permittee shall not allocate or accept for treatment more than 90 percent of the headworks loading limits of the facility.
9. Pursuant to Env-Wq 305.21, at a frequency no less than every five years, the Permittee shall submit to NHDES:
  - a. A copy of its current sewer use ordinance if it has been revised without department approval subsequent to any previous submittal to the department or a certification that no changes have been made.
  - b. A current list of all significant indirect dischargers to the POTW. At a minimum, the list shall include for each significant indirect discharger, its name and address, the name and daytime telephone number of a contact person, products manufactured, industrial processes used, existing pretreatment processes, and discharge permit status.
  - c. A list of all permitted indirect dischargers; and
  - d. A certification that the municipality is strictly enforcing its sewer use ordinance and all discharge permits it has issued.
10. When the effluent discharged for a period of three (3) consecutive months exceeds 80 percent of the design flow or design loading capacity, the Permittee shall submit to the permitting authorities a projection of flows and loadings up to the time when the design capacity of the treatment facility will be reached, and a program for maintaining satisfactory treatment levels consistent with approved water quality management plans. Before the design flow will be reached, or whenever treatment necessary to achieve permit limits cannot be assured, the Permittee may be required to submit plans for facility improvements.

11. N/A

12. NHDES Shellfish Notification Procedures

The Permittee shall immediately notify the Shellfish Section of NHDES-WD of possible high bacteria/virus loading events from the facility or its sewage collection infrastructure. Such events include:

- a. Any lapse or interruption of normal operation of the POTW disinfection system, or other event that results in discharge of sewage from the POTW or sewage collection

infrastructure (pump stations, sewer lines, manholes, etc.) that has not undergone full disinfection as specified in this permit;

- b. Total daily flows in excess of the POTW's average daily design flow of 2.5 MGD, or as required by the NHDES Shellfish Program; and
- c. Daily post-disinfection effluent sample result of 43 fecal coliform/100 mL or greater. Notification shall also be made for instances where NPDES-required bacteria sampling is not completed, or where the results of such sampling are invalid.

Notification shall be made using the program's cell phone number. If Shellfish Program staff are not available to answer the phone, leave a message describing the issue or situation and provide your contact information, including phone number. Then, call the Shellfish Program's pager and enter a call back number. Upon initial notification of a possible high bacteria/virus loading event, Shellfish Program staff will determine the most suitable interval for continued notification and updates on an event-by-event basis.

NHDES - Shellfish Program  
Cell Phone: 603-568-6741  
Pager: 603-771-9826

**III. N/A**

**IV. Administrative Requirements**

**A. Notice of Termination (NOT) of Discharge or Change of Owner/Operator**

The Permittee shall notify EPA and the appropriate State agency in writing upon the termination of any discharge(s) authorized by this General Permit. The NOT shall include the name, mailing address, phone number, and the location of the facility for which the notification is being submitted, the NPDES permit number of the discharge identified by the notice, and an indication of whether the discharge has been eliminated or if the owner/operator of the discharge has changed. The NOT shall be signed in accordance with the signatory requirements of 40 CFR § 122.22. Completed and signed NOTs shall be submitted to EPA at [R1NPDESReporting@epa.gov](mailto:R1NPDESReporting@epa.gov) and to NHDES.

**B. Continuation of this General Permit After Expiration**

If this General Permit is not reissued prior to its expiration date, it will be administratively continued in accordance with the Administrative Procedures Act (5 U.S.C. 558(c)) and 40 CFR § 122.6 and remain in full force and in effect for discharges covered prior to its expiration.

Coverage under this permit will not be available to any facility that is not authorized to discharge under the General Permit before the expiration date.

Any Permittee whose authorization to discharge under this General Permit was administratively continued will automatically remain covered by the continued General Permit until the earlier of:

1. Authorization to discharge under a reissued permit or a replacement of this permit; or
2. The Permittee's submittal of a Notice of Termination; or
3. Issuance of an individual permit for the Permittee's discharge; or
4. A formal permit decision by EPA not to reissue this General Permit, at which time EPA will identify a reasonable time period for covered dischargers to seek coverage under an alternative general permit or an individual permit. Coverage under this permit will cease at the end of this time period.

## Outfall 001

Parameter	Flow	Flow	BOD5	BOD5	BOD5	BOD5	BOD5	BOD5
	Monthly Ave	Daily Max	Monthly Ave	Monthly Ave	Weekly Ave	Weekly Ave	Daily Max	Daily Max
Units	MGD	MGD	lb/d	mg/L	lb/d	mg/L	lb/d	mg/L
Effluent Limit	Report	Report	630	30	940	45	1043	50
Minimum	0.42	0.55	13.9	2.6	19	2.8	17.2	3.4
Maximum	1.29	3.2	122.1	11.3	156.5	13.8	161.3	14.2
Median	0.85	1.235	36.2	4.85	47.55	6.15	57.65	7.4
No. of Violations	N/A	N/A	0	0	0	0	0	0
1/31/2019	0.91	1.79	86.4	11.3	106.6	13.8	111.6	14.2
2/28/2019	1.06	1.24	91.3	10	108.2	11.8	119	12.4
3/31/2019	1.02	1.34	75.7	8.2	109.6	11	140.9	14.2
4/30/2019	1.29	2.05	122.1	10.8	118.8	11.1	161.3	12.4
5/31/2019	1.01	1.52	63.6	7.5	156.5	11.9	111.5	10.7
6/30/2019	0.71	1.06	29.3	5.1	41.4	6.9	50.4	8.4
7/31/2019	0.68	1.07	22.3	3.9	26.4	3.9	38.7	8
8/31/2019	0.61	1.28	27.3	4.5	62.4	8.4	72.1	9.2
9/30/2019	0.83	0.93	38.1	5.3	40	5.4	40.7	5.9
10/31/2019	0.89	1.23	39.2	5.2	44.5	6.1	46.8	6.3
11/30/2019	0.89	1.13	49.2	6.2	55.2	7	61	7.1
12/31/2019	1.04	3.2	56	6.1	83.3	7.8	92.3	8.3
1/31/2020	0.96	1.66	52.2	6.7	62.3	7.4	72.2	8.4
2/29/2020	1.05	1.88	48.4	5.6	67.2	6.8	68.4	8.2
3/31/2020	0.87	1.21	46	6	59.2	6.9	77.1	9.5
4/30/2020	0.9	1.4	35.9	4.8	55.2	5.6	60.4	6.2
5/31/2020	0.58	0.97	20.8	4.4	30.3	5.4	40.7	7.5
6/30/2020	0.42	0.71	22.9	5.9	22.4	6.5	35.5	8.4
7/31/2020	0.46	0.63	13.9	3.6	29.8	6	17.2	4.8
8/31/2020	0.48	0.74	18.7	4.8	23.3	5.9	29.6	7.4
9/30/2020	0.72	0.86	28.2	4.9	30.9	5.9	34.1	6.6
10/31/2020	0.77	0.92	37.3	5.6	50.9	7.4	70.1	10
11/30/2020	0.73	0.88	42.4	6.6	48.6	7.3	56.7	8.6
12/31/2020	0.81	1.33	20.9	3.1	38.2	4.7	47	4.9
1/31/2021	0.66	0.93	23.9	4.3	37.7	6.1	39.6	6.6
2/28/2021	0.81	1.02	34.9	4.9	44.6	6.3	45.7	6.3
3/31/2021	0.93	1.26	40	5	45.2	5.8	57.3	7.1
4/30/2021	0.93	1.22	34.2	4.5	39	4.5	49.9	6.4
5/31/2021	0.82	1.18	35.4	4.8	75.8	9	99.8	12.6
6/30/2021	0.53	0.67	20.2	4.3	20.3	3.9	29.8	7
7/31/2021	0.85	1.49	23.4	3	26	6.2	32	3.4

## Outfall 001

Parameter	Flow	Flow	BOD5	BOD5	BOD5	BOD5	BOD5	BOD5
	Monthly Ave	Daily Max	Monthly Ave	Monthly Ave	Weekly Ave	Weekly Ave	Daily Max	Daily Max
Units	MGD	MGD	lb/d	mg/L	lb/d	mg/L	lb/d	mg/L
Effluent Limit	Report	Report	630	30	940	45	1043	50
8/31/2021	0.67	0.95	24.8	4.5	29.6	6.8	34.7	7
9/30/2021	1	1.75	36.6	4.5	41.5	5.2	53.3	6.2
10/31/2021	0.89	2.32	41.3	5.5	51.2	6	53	7.3
11/30/2021	0.98	1.5	44	5.2	57.9	5.6	76.8	7.8
12/31/2021	0.8	1.13	29.6	4.5	37.9	5.3	52.7	7.1
1/31/2022	0.74	1.07	33.3	5.1	57.7	7.9	60.9	8.3
2/28/2022	1.05	1.35	51.7	5.9	61.8	7.7	68.8	8.7
3/31/2022	0.97	1.28	36.6	4.4	49.7	5.1	65.2	6.8
4/30/2022	1.11	1.85	52.1	5.2	59.1	6.4	66.6	7
5/31/2022	0.76	1.01	36.5	5.4	56.9	8.2	59.4	8.9
6/30/2022	0.51	0.7	19.9	4.6	23.7	5	25.3	5.2
7/31/2022	0.44	0.55	18.9	4.7	33.6	8.4	47.1	11.3
8/31/2022	0.49	0.81	15.6	3.5	25.4	5.7	39.6	8.8
9/30/2022	0.81	1.12	42.6	6	55.4	7.6	58	8.7
10/31/2022	0.85	1.35	34.1	4.6	44.9	6.7	48.1	7.4
11/30/2022	0.81	1.3	41.8	5.7	58.8	6.8	74.8	7.6
12/31/2022	1.04	2.33	49	6	67.3	8.3	87.4	10.4
1/31/2023	1.11	2.67	31.8	3.8	46.5	4.4	63.6	6.1
2/28/2023	0.99	1.27	47.2	5.6	57.5	5.8	70.4	7.6
3/31/2023	1.2	1.63	45.5	4.5	51.3	6.9	67.1	7.6
4/30/2023	0.97	1.64	53	6.3	76.2	9.4	83.4	10
5/31/2023	0.99	2.8	38.6	4.2	91.9	5.6	112.3	6.6
6/30/2023	0.58	0.87	19.1	3.6	19	3.8	26.1	4.3
7/31/2023	0.79	1.58	24.2	3.2	37.9	4	58.5	6.1
8/31/2023	0.74	1.1	16.8	2.6	21	2.8	38.5	4.2
9/30/2023	1.06	2.27	43.2	4.3	71.5	4.9	71.9	6
10/31/2023	0.87	1.02	30.5	4.2	38.5	5.6	40.5	5.6
11/30/2023	0.83	1.13	32.4	4.5	32.6	4.7	43	5.6
12/31/2023	1.11	2.44	26.9	2.8	38.2	4.3	43.7	4.3

## Outfall 001

Parameter	BOD5	TSS	TSS	TSS	TSS	TSS	TSS	TSS
	Monthly Ave Min	Monthly Ave	Monthly Ave	Weekly Ave	Weekly Ave	Daily Max	Daily Max	Monthly Ave Min
Units	%	lb/d	mg/L	lb/d	mg/L	lb/d	mg/L	%
Effluent Limit	85	630	30	940	45	1043	50	85
Minimum	94.2	0	0	0	0	0	0	96.9
Maximum	98.3	60.4	5.9	97.8	10.5	180.4	21	100
Median	97.4	10.65	1.6	24.4	3.1	35.15	4.9	99.25
No. of Violations	0	0	0	0	0	0	0	0
1/31/2019	94.2	36.3	4.6	53.1	6.5	56.6	7	97.6
2/28/2019	96.3	30.5	3.4	32.7	3.6	64.8	7	98.7
3/31/2019	96	54.3	5.9	97.8	9.5	164.1	16	97.7
4/30/2019	95.5	60.4	5.4	81.5	7.5	112.8	11	97.7
5/31/2019	96.4	31.7	4.1	46.4	4	58.5	9	98.2
6/30/2019	97	24	4	50.6	8	40.3	7	98.6
7/31/2019	97.5	9.7	1.7	14.4	2.5	28.8	5	99.3
8/31/2019	98	10.7	2.2	22.7	4.5	26.3	5	99.4
9/30/2019	98.2	32.9	4.6	46.9	6.5	63.1	9	98.4
10/31/2019	98.2	18	2.4	37.2	5	52	7	99.2
11/30/2019	97.4	27.8	3.5	35.5	4.5	46	6	98.6
12/31/2019	95.8	10.3	1.1	26.4	2	52.7	4	99.3
1/31/2020	95.9	9.5	1.1	21.3	2.5	42.5	5	99.4
2/29/2020	98.1	36.5	4.2	90.2	10.5	180.4	21	98.9
3/31/2020	96.1	15.3	1.6	65.6	6.5	131.2	13	99.2
4/30/2020	95.6	21.9	2.4	70.4	7	95.3	9	97.9
5/31/2020	97.2	2.6	0.5	4.7	0.7	14.1	2.2	99.8
6/30/2020	97.1	0.9	0.3	3.2	1	6.3	2	99.9
7/31/2020	97.5	1.9	0.5	5.5	1.5	11	3	99.7
8/31/2020	97.1	12.4	3.2	24	6	32	8	98.5
9/30/2020	97.9	15.6	2.8	32.1	6	43.4	8	99
10/31/2020	97.6	3.9	0.6	7	1	14.4	2.5	99.8
11/30/2020	97.1	27.6	4.3	66.4	10	113.4	17	98
12/31/2020	97.2	5.5	0.6	27.4	3	48	5	99.5
1/31/2021	96.5	18	3.5	37.9	7.5	55	11	97.2
2/28/2021	97.3	10.6	1.6	43.9	6.5	87.8	13	99.3
3/31/2021	97.3	0	0	0	0	0	0	100
4/30/2021	97.5	1.9	0.3	3.5	0.5	10.6	1.3	99.9
5/31/2021	97.6	2.9	0.4	7.6	1	15.2	2	99.8
6/30/2021	97.5	0	0	0	0	0	0	100
7/31/2021	97.2	0	0	0	0	0	0	100

## Outfall 001

Parameter	BOD5	TSS	TSS	TSS	TSS	TSS	TSS	TSS
	Monthly Ave Min	Monthly Ave	Monthly Ave	Weekly Ave	Weekly Ave	Daily Max	Daily Max	Monthly Ave Min
Units	%	lb/d	mg/L	lb/d	mg/L	lb/d	mg/L	%
Effluent Limit	85	630	30	940	45	1043	50	85
8/31/2021	96.5	3.5	0.6	8.8	1.5	17.5	3	99.7
9/30/2021	97.8	7	0.9	23.5	3	47	6	99.7
10/31/2021	98	5	0.7	11.4	1.5	22.8	3	99.7
11/30/2021	97.7	14.7	1.7	35.6	4.4	50.2	6.2	99.2
12/31/2021	97.8	11.4	1.8	16.8	2.8	31.9	4.2	99
1/31/2022	96.4	27.9	4.2	54.8	7.5	63.1	8.6	96.9
2/28/2022	97.2	18.3	2.3	38.5	5.4	41.1	5.8	98.7
3/31/2022	97.3	7.5	1.1	25.3	4.2	34.3	5.8	99.4
4/30/2022	97.1	2.2	0.2	10.9	1.2	21.8	2.4	99.9
5/31/2022	97.9	12.9	2	22.9	3.4	30.3	4	99.2
6/30/2022	97.8	9.5	2.1	15.4	2.8	19.6	3.6	99.1
7/31/2022	97.6	6.6	1.6	11.5	2.7	13.8	3.6	99.2
8/31/2022	98.2	7.4	1.6	24.8	5.6	36	8	99.3
9/30/2022	97.1	19.4	2.7	21.8	3.2	36.4	4.8	98.9
10/31/2022	98.3	3.5	0.5	21.8	3.2	19.8	2.8	99.7
11/30/2022	97.6	7.2	0.8	22.8	2.6	29.5	3.2	99.6
12/31/2022	96.4	8	1.1	25.9	3.3	30.1	4.2	99.1
1/31/2023	96.7	5.4	0.5	29.8	2.8	32.5	3	99.6
2/28/2023	97.4	5.3	0.7	0	0	42.1	5.8	99.6
3/31/2023	97.9	15.5	1.6	33.1	4.5	50	5	98.9
4/30/2023	97.5	7.4	0.8	9.6	1.1	38.5	4.2	99.6
5/31/2023	97.7	11.7	0.99	32.5	2.5	34	2.6	99.4
6/30/2023	98.1	8	1.4	9.6	2.1	16	2.8	99.5
7/31/2023	96.2	17.7	2	38	3.6	81.3	7.5	98.6
8/31/2023	98	8.6	1.6	16.9	2.6	33.8	4.6	99.1
9/30/2023	97.4	15.2	1.3	30.3	2.7	60.6	3.2	99.4
10/31/2023	98.3	11.4	1.6	18.8	2.7	22.4	3	99.4
11/30/2023	98	17.2	2.6	28.1	3.9	32.7	4.4	99
12/31/2023	98	11.6	1.4	22.9	2.1	26.4	4.2	98.8

## Outfall 001

Parameter	pH	pH	Fecal Coliform	Fecal Coliform	Fecal Coliform	TRC	TRC	Ammonia
	Minimum	Maximum	Monthly Geometric Mean	Daily Max	WKLY GEO	Monthly Ave	Daily Max	Monthly Ave
Units	SU	SU	#/100mL	#/100mL	#/100mL	mg/L	mg/L	mg/L
Effluent Limit	6.5	8	14	14	14	0.05	0.05	Report
Minimum	6.5	6.8	0	0	0	0	0	0
Maximum	7	7.4	1.8	142.1	4.3	0.02	0.05	22.6
Median	6.6	7.1	1	2	1.1	0	0	3.17
No. of Violations	0	0	0	3	0	0	0	N/A
1/31/2019	6.5	7.1	1	1	0	0	0	4
2/28/2019	6.7	7	1	1	0	0	0	15.9
3/31/2019	6.5	7.1	1	1	0	0	0	9.2
4/30/2019	6.5	7.2	1	2	1.1	0	0	4
5/31/2019	6.5	6.9	1	2	1.1	0	0	0.3
6/30/2019	6.5	7.1	1.1	4.1	1.2	0	0	3.3
7/31/2019	6.5	7.2	1.2	5	1	0	0	0.4
8/31/2019	6.6	7.2	1	5	1.5	0	0	0.97
9/30/2019	6.5	7	1.1	3.1	1.2	0	0	0.2
10/31/2019	6.5	7	1	1	1	0	0	0.3
11/30/2019	6.6	7	1	1	1	0.02	0.04	2.6
12/31/2019	6.5	7	1	2	1.1	0	0	1.7
1/31/2020	6.5	7	0	1	1	0	0	3
2/29/2020	6.7	7.1	1.2	11	1.4	0	0	3.1
3/31/2020	6.6	7.3	1.04	3.1	1.2	0	0	4.9
4/30/2020	6.5	6.9	1	1	1	0	0	0.5
5/31/2020	6.7	7.4	1	2	1.1	0	0	0.3
6/30/2020	6.8	7	1	3	1.2	0	0	0.1
7/31/2020	6.5	7	1.1	4.1	1.2	0	0	0
8/31/2020	6.8	7.2	1.2	43.9	2	0	0	0.23
9/30/2020	6.7	7.2	1	2	1.1	0	0	3.7
10/31/2020	6.6	7	1	1	1	0	0	1.3
11/30/2020	6.5	7.1	1	1	1	0	0	4.5
12/31/2020	6.5	6.8	1	1	1	0	0	0.18
1/31/2021	6.6	7	1	2	1.1	0	0	0.39
2/28/2021	6.6	7	0	0	0	0	0	5.6
3/31/2021	6.5	7	1	1	1	0	0	4.5
4/30/2021	6.5	6.8	1	2	1	0	0.02	1.9
5/31/2021	6.5	7.1	0	1	1.1	0	0.02	2.3
6/30/2021	6.9	7.2	1	2	1	0	0	1
7/31/2021	6.8	7.1	1.1	4.1	1.2	0	0	0.3

## Outfall 001

Parameter	pH	pH	Fecal Coliform	Fecal Coliform	Fecal Coliform	TRC	TRC	Ammonia
	Minimum	Maximum	Monthly Geometric Mean	Daily Max	WKLY GEO	Monthly Ave	Daily Max	Monthly Ave
Units	SU	SU	#/100mL	#/100mL	#/100mL	mg/L	mg/L	mg/L
Effluent Limit	6.5	8	14	14	14	0.05	0.05	Report
8/31/2021	6.7	7.2	1.1	2	1.1	0	0.03	4.1
9/30/2021	6.6	7.1	1.1	13	1.1	0	0	4.1
10/31/2021	6.9	7.4	1	1	1.4	0	0.02	8.4
11/30/2021	6.7	7.1	1.1	5	1.3	0	0	4.3
12/31/2021	6.6	7	1	3.1	1.2	0	0	1.14
1/31/2022	6.7	7.4	1	1	1	0	0	5.6
2/28/2022	7	7.3	1	1	1	0	0	21.9
3/31/2022	6.7	7.3	1	1	1	0	0	12.6
4/30/2022	6.5	7.2	1	2	1.1	0	0	6.6
5/31/2022	6.6	7.3	1	1	1	0	0.04	13
6/30/2022	6.8	7.1	1.1	3.1	1.2	0	0	4.2
7/31/2022	6.9	7.2	1.1	2	1.2	0	0	1.9
8/31/2022	6.7	7.3	1.17	3.1	1.3	0	0.02	0.6
9/30/2022	6.7	7.2	1.25	142.1	2.2	0	0	4.24
10/31/2022	6.8	7.2	1	2	1.1	0	0	5.8
11/30/2022	6.5	7	1	1	1	0	0.02	7.4
12/31/2022	6.5	7.1	1	2	1.1	0.01	0.03	3.19
1/31/2023	6.5	7.1	1.06	3.1	1.1	0.01	0.02	3.15
2/28/2023	6.9	7.4	1	1	1	0	0.03	10.8
3/31/2023	6.5	7.3	1	2	1.1	0.01	0.03	15.37
4/30/2023	6.8	7.3	1	1	1	0.01	0.03	22.6
5/31/2023	6.7	7	1.15	3.1	1.7	0.01	0.05	2.2
6/30/2023	6.7	7.1	1	2	1.1	0.01	0.03	3.6
7/31/2023	6.8	7.1	1.2	5.2	1.5	0.01	0.05	3.909
8/31/2023	6.8	7	1.8	33.6	4.3	0.01	0.03	1.21
9/30/2023	6.7	7.2	1	2	1.1	0.01	0.02	3.6
10/31/2023	6.7	7.1	1	1	1	0.01	0.03	2.7
11/30/2023	6.6	7	1	4.1	1.2	0.01	0.02	2.13
12/31/2023	6.6	7	1.1	5.2	1.3	0.01	0.05	2.6

## Outfall 001

Parameter	Ammonia	Copper	Copper	Zinc	Zinc
	Daily Max	Monthly Ave	Daily Max	Monthly Ave	Daily Max
Units	mg/L	mg/L	mg/L	mg/L	mg/L
Effluent Limit	Report	Report	Report	Report	Report
Minimum	0	0.0042	0.0048	0.027	0.031
Maximum	28	0.034	0.065	0.41	0.19
Median	6.4	0.00965	0.00965	0.052	0.0555
No. of Violations	N/A	N/A	N/A	N/A	N/A
1/31/2019	12	0.012	0.014	0.034	0.037
2/28/2019	22	0.01	0.01	0.053	0.053
3/31/2019	16	0.012	0.012	0.069	0.087
4/30/2019	9.6	0.011	0.011	0.044	0.044
5/31/2019	1.3	0.01	0.01	0.042	0.042
6/30/2019	5.7	0.007	0.006	0.045	0.049
7/31/2019	1.3	0.008	0.008	0.047	0.049
8/31/2019	3.8	0.008	0.008	0.072	0.076
9/30/2019	1.3	0.01	0.01	0.054	0.055
10/31/2019	2	0.017	0.017	0.06	0.061
11/30/2019	4.1	0.019	0.02	0.048	0.05
12/31/2019	4	0.017	0.017	0.046	0.05
1/31/2020	6.6	0.012	0.012	0.039	0.039
2/29/2020	4.8	0.017	0.017	0.05	0.05
3/31/2020	13	0.017	0.017	0.052	0.056
4/30/2020	1.5	0.011	0.012	0.043	0.045
5/31/2020	1.5	0.007	0.0068	0.048	0.054
6/30/2020	0.6	0.008	0.0087	0.051	0.052
7/31/2020	0	0.011	0.012	0.068	0.07
8/31/2020	1.2	0.011	0.014	0.044	0.044
9/30/2020	13	0.011	0.011	0.052	0.052
10/31/2020	2.8	0.018	0.019	0.056	0.061
11/30/2020	11	0.015	0.015	0.072	0.081
12/31/2020	1.1	0.01	0.011	0.061	0.068
1/31/2021	1.7	0.007	0.0078	0.052	0.056
2/28/2021	11	0.012	0.012	0.059	0.064
3/31/2021	8	0.013	0.013	0.066	0.069
4/30/2021	4.3	0.012	0.012	0.053	0.063
5/31/2021	6.8	0.0095	0.0098	0.052	0.056
6/30/2021	2	0.006	0.0068	0.059	0.061
7/31/2021	1.3	0.0077	0.0077	0.054	0.056

## Outfall 001

Parameter	Ammonia	Copper	Copper	Zinc	Zinc
	Daily Max	Monthly Ave	Daily Max	Monthly Ave Min	Daily Max
Units	mg/L	mg/L	mg/L	mg/L	mg/L
Effluent Limit	Report	Report	Report	Report	Report
8/31/2021	7.8	0.006	0.0062	0.057	0.067
9/30/2021	6.2	0.034	0.065	0.038	0.065
10/31/2021	15	0.0086	0.0087	0.064	0.067
11/30/2021	7.9	0.01	0.01	0.052	0.052
12/31/2021	3.3	0.009	0.0095	0.057	0.063
1/31/2022	24	0.008	0.0083	0.068	0.095
2/28/2022	28	0.011	0.012	0.074	0.081
3/31/2022	25	0.012	0.014	0.061	0.068
4/30/2022	15	0.008	0.009	0.055	0.057
5/31/2022	27	0.0075	0.0076	0.057	0.058
6/30/2022	6.6	0.005	0.0056	0.071	0.072
7/31/2022	4.4	0.0046	0.0048	0.047	0.052
8/31/2022	4.1	0.0042	0.0048	0.044	0.044
9/30/2022	10	0.01	0.012	0.056	0.063
10/31/2022	8.2	0.0084	0.0085	0.044	0.044
11/30/2022	13	0.0091	0.0093	0.049	0.052
12/31/2022	11	0.007	0.0073	0.04	0.04
1/31/2023	13	0.0074	0.0075	0.41	0.042
2/28/2023	18	0.0091	0.0093	0.042	0.046
3/31/2023	24	0.0081	0.0083	0.056	0.067
4/30/2023	28	0.0065	0.007	0.047	0.051
5/31/2023	4.4	0.0079	0.0085	0.092	0.19
6/30/2023	5.5	0.006	0.006	0.06	0.06
7/31/2023	7.2	0.0069	0.007	0.027	0.031
8/31/2023	5.6	0.005	0.0062	0.044	0.044
9/30/2023	5.9	0.0098	0.01	0.035	0.047
10/31/2023	4.3	0.011	0.0079	0.04	0.042
11/30/2023	4.5	0.0124	0.015	0.068	0.073
12/31/2023	6.6	0.0079	0.0084	0.044	0.049

WET Effluent

Parameter	LC50 Acute Menidia	C-NOEC Chronic Menidia	LC50 Static 48Hr Acute Mysid. Bahía	Noel Static 1Hr Fert. Chronic Arbacia	Cadmium	Lead	Nickel
	Daily Min	Daily Min	Daily Min	Daily Min	Daily Max	Daily Max	Daily Max
Units	%	%	%	%	mg/L	mg/L	mg/L
Effluent Limit	100	58.8	100	58.8	Report	Report	Report
Minimum	100	50	100	58.8	0	0	0
Maximum	100	100	100	100	0	0.0004	0.0047
Median	100	100	100	100	0	0	0.00157
No. of Violations	0	1	0	0	N/A	N/A	N/A
3/31/2019	100	100	100	100	0	0	0.0015
6/30/2019	100	100	100	100	0	0	0
9/30/2019	100	100	100	100	0	0.0004	0.0026
12/31/2019	100	100	100	100	0	0	0.0021
3/31/2020	100	100	100	100	0	0	0.002
6/30/2020	100	100	100	100	0	0	0.0015
9/30/2020	100	100	100	100	0	0	0.0022
12/31/2020	100	100	100	100	0	0	0.0028
3/31/2021	100	100	100	100	0	0	0
6/30/2021	100	58.8	100	58.8	0	0	0.00139
9/30/2021	100	100	100	100	0	0	0.00157
12/31/2021	100	58.8	100	100	0	0	0.0019
3/31/2022	100	100	100	100	0	0.000324	0.00129
6/30/2022	100	50	100	100	0	0	0.0013
9/30/2022	100	100	100	100	0	0	0.00157
12/31/2022	100	100	100	100	0	0	0.0019
3/31/2023	100	58.8	100	100	0	0	0.0047
6/30/2023	100	58.8	100	100	0	0	0.0012
9/30/2023	100	58.8	100	100	0	0	0.0015
12/31/2023	100	100	100	58.8	0	0	0.0018

WET Ambient

Parameter	pH	Salinity	Ammonia
	Daily Max	Daily Max	Daily Max
Units	S.U.	ppt	mg/L
Effluent Limit	Report	Report	Report
Minimum	6.7	0	0
Maximum	7.79	29	0.5
Median	7.15	22	0
No. of Violations	N/A	N/A	N/A
3/31/2019	NODI	NODI	NODI
6/30/2019	NODI	NODI	NODI
9/30/2019	7.23	22	0
12/31/2019	6.99	7	0
3/31/2020	NODI	NODI	NODI
6/30/2020	7.02	0	0
9/30/2020	7.44	26	0
12/31/2020	7.43	29	0
3/31/2021	6.95	4	0.5
6/30/2021	6.87	3	0
9/30/2021	7.44	22.1	0
12/31/2021			
3/31/2022	7.15	15	0
6/30/2022	7.43	6	0
9/30/2022			
12/31/2022	7.79	27	0
3/31/2023	7.27	16	0.058
6/30/2023	6.93	25	0.054
9/30/2023	6.7	25	0.077
12/31/2023	6.79	25	0.1

**Portsmouth International Airport at Pease**  
**Part 150 Update**  
**2014 and 2019 NOISE EXPOSURE MAPS**

HMMH Report No. 305310.000

July 2014

Prepared for:

**Pease Development Authority**

55 International Drive  
Portsmouth, NH 03801

Prepared by:

Brad Nicholas  
Chris Waite  
Ted Baldwin

**HARRIS MILLER MILLER & HANSON INC.**

77 South Bedford Street  
Burlington, MA 01803

in association with:

**Hoyle, Tanner & Associates, Inc.**

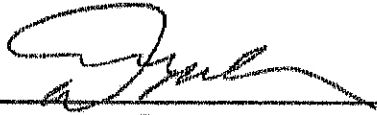
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**CERTIFICATION**

This is to certify the following:

- (1) The revised Noise Exposure Maps, and associated documentation for Portsmouth International Airport at Pease submitted in this volume to the Federal Aviation Administration under Federal Aviation Regulations Part 150, Subpart B, Section 150.21, are true and complete.
- (2) Pursuant to Part 150, Subpart B, Section 150.21(b), all interested parties have been afforded adequate opportunity to submit their views, data, and comments concerning the correctness and adequacy of the draft noise exposure map, and of the descriptions of forecast aircraft operations.
- (3) The "2014 Existing Condition Noise Exposure Map" (Figure 4-1 on page 39) accurately represents conditions for calendar year 2014.
- (4) The "2019 Five-Year Forecast Condition Noise Exposure Map" (Figure 4-2 on page 41) accurately represents forecast conditions for calendar year 2019.

By:



Executive Director

Title:

Date:

7/16/14

Airport Name: *Portsmouth International Airport at Pease*  
Airport Owner/Operator: Pease Development Authority  
Address: 55 International Drive Portsmouth, NH 03801

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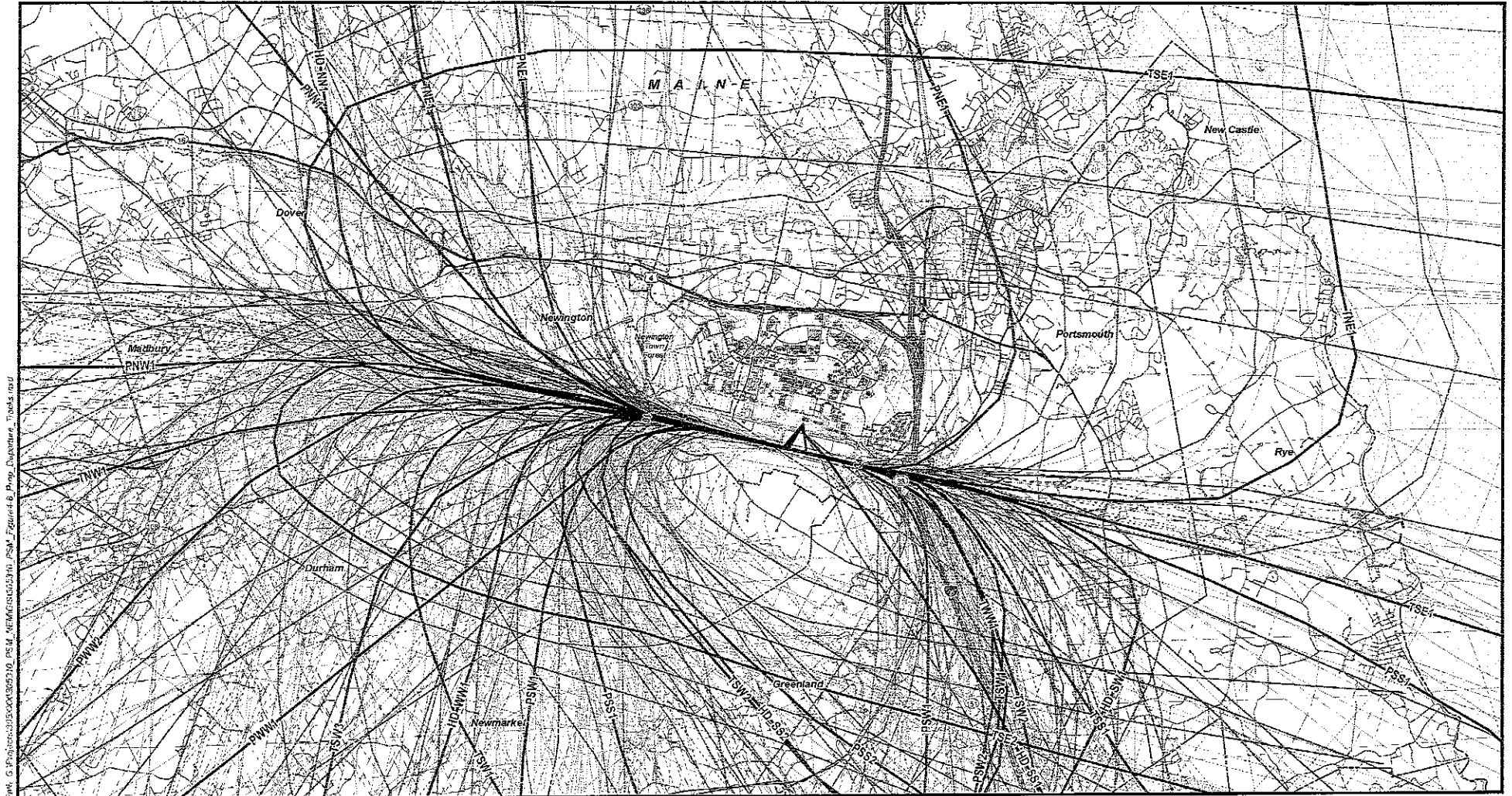
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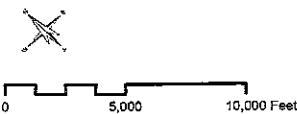
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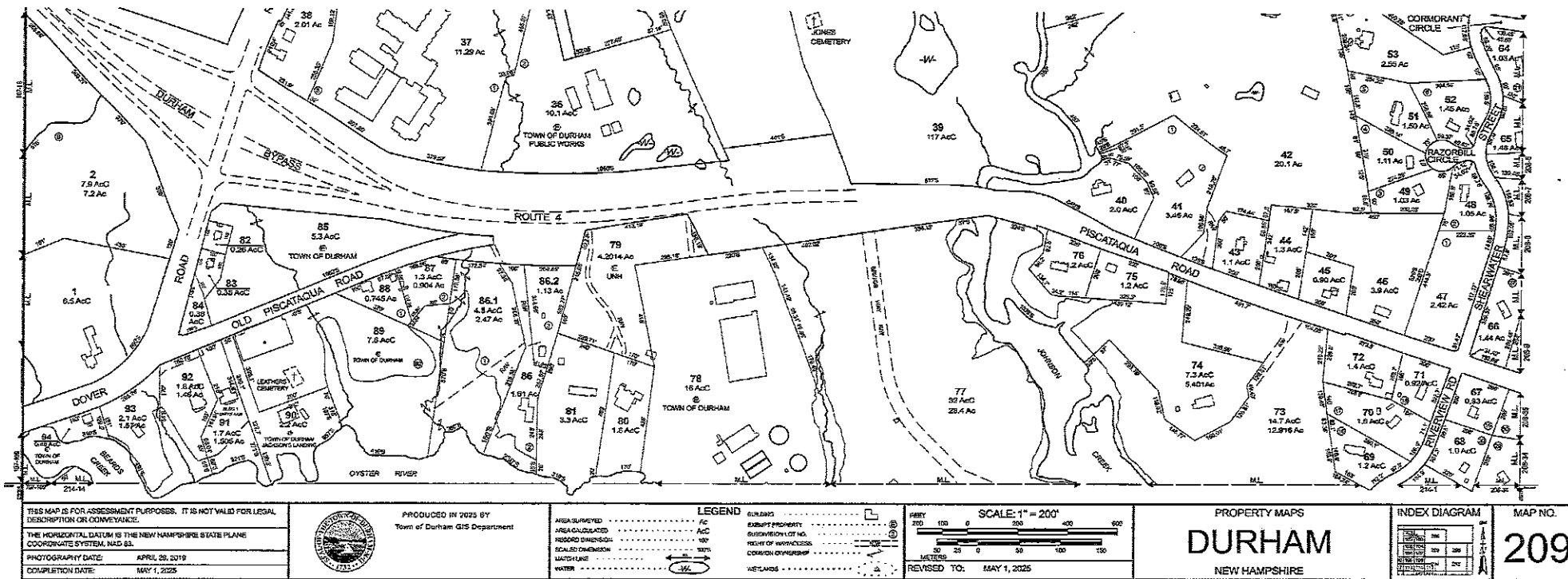
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- |                                |             |                                    |
|--------------------------------|-------------|------------------------------------|
| Airport Boundary (Approximate) | Highway     | Backbone Model Track - Departures  |
| Municipal Boundary             | Major Roads | Dispersed Model Track - Departures |
| State Boundary                 | Local Roads | Radar Track - Departures           |
| Water                          | Railroad    |                                    |



**PORTSMOUTH INTERNATIONAL AIRPORT**  
 Portsmouth, New Hampshire  
 Comparison of Propeller Departure Model Tracks to  
 Radar Data Sample

HARRIS MILLER MILLER & HANSON INC.



See lot #81, 38 Piscataqua Rd. in proximity to #78 Waste Water Treatment Plant

# 38 PISCATAQUA ROAD

**Location** 38 PISCATAQUA ROAD

**Mblu** 209/ / 81/0 0/0

**Owner** WHEELER, SHELDON

**Assessment** \$947,200

**Appraisal** \$947,200

**PID** 1192

**Building Count** 1

**Location**

## Current Value

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$316,800	\$630,400	\$947,200
Assessment			
Valuation Year	Improvements	Land	Total
2025	\$316,800	\$630,400	\$947,200

## Parcel Addresses

**Additional Addresses**

No Additional Addresses available for this parcel

### Owner of Record

**Owner** WHEELER, SHELDON  
**Co-Owner** GIFFORD, SHANNON  
**Address** 38 PISCATAQUA RD  
DURHAM, NH 03824

**Sale Price** \$0  
**Certificate**  
**Book & Page** 5052/0750  
**Sale Date** 07/29/2022  
**Instrument**

### Ownership History

Ownership History					
Owner	Sale Price	Certificate	Book & Page	Instrument	Sale Date
WHEELER, SHELDON	\$0		5052/0750		07/29/2022
WHEELER, SHELDON	\$335,000		5052/0748	38	07/29/2022
WHEELER, SHELDON	\$0		5052/0746		07/29/2022
WHEELER FAMILY REV TRUST	\$0		3283/0379		10/27/2005
WHEELER, WALKER	\$0		/0		

### Building Information

#### Building 1 : Section 1

**Year Built:** 1950  
**Living Area:** 2,319  
**Replacement Cost:** \$492,884  
**Building Percent Good:** 60

Return to:  
Sean T. O'Connell, Esq.  
Shaheen & Gordon, P.A.  
P.O. Box 977  
Dover, NH 03821-0977

E-Doc # 220011471      07/29/2022 10:34:04 AM  
Book 5052 Page 750      Page 1 of 2  
CATHERINE A. BERUBE  
Register of Deeds, Strafford County  
LCHIP      STA200020      25.00

WARRANTY DEED

KNOW ALL PERSONS BY THESE PRESENTS, that I, **SHELDON WHEELER**, married, of 105 High Street, Winthrop, Maine 04364, for no consideration paid, grant to **SHELDON WHEELER** and **SHANNON GIFFORD**, husband and wife, of 105 High Street, Winthrop, ME 04364, as joint tenants with rights of survivorship, with *WARRANTY COVENANTS*, all of my right, title and interest, consisting of one hundred percent (100%) in the following premises:

A certain tract of land with the buildings thereon, situate off the southerly side of Piscataqua Bridge Road, in Durham, Strafford County and State of New Hampshire, and bounded and described as follows:

Beginning at a drill hole in the wall between premises now or formerly of the University of New Hampshire and that now or formerly of Emerson, said drill hole being located 427.0 feet, more or less, from Route No. 4, known as the Dover Point or Portsmouth Road; thence South 54° 39' East by land now or formerly of the University of New Hampshire 240.0 feet, more or less, to a concrete bound; thence South 24° 21' West by land now or formerly of the University of New Hampshire 460.0 feet, more or less, to a concrete bound set 20 feet, more or less, from the high water mark; thence continuing in the same course 20.0 feet, more or less, to the high water mark of the Oyster River; thence westerly by the high water mark of said Oyster River to land of Emerson; thence North 17° 33' East 20.0 feet, more or less, to a drill hole in the end of the wall at land of Emerson; thence continuing 248.0 feet, more or less, on the same course by land of Emerson to an angle in the wall; thence North 32° 33' East still by land of Emerson 280.0 feet, more or less, to the point of beginning, containing 3.15 acres, more or less.

Subject to the easements, reservations, rights of way, conditions, covenants and restrictions as set forth in deed from the University of New Hampshire to William L. and Millicent E. Prince dated July 10, 1950, and recorded in Strafford County Records, Book 583, Page 457.



Bath Style:	Average
Kitchen Style:	Old Style
Num Kitchens	01
Cndtn	
Num Park	
Fireplaces	
Color	
Fndtn Cndtn	

FGR	Garage, Framed	480	0
FOP	Porch, Open Framed	115	0
UBM	Basement, Unfinished	861	0
WOK	Deck, Wood	70	0
		5,326	2,319

**Extra Features**

Extra Features			<u>Legend</u>
Code	Description	Size	Assessed Value
KTH	Extra Kitchen	1.00 UNITS	\$6,300

**Parcel Information**

Use Code 1012  
Description SFRACAPTWF  
Deeded Acres 3.3

**Land**

**Land Use**

Use Code 1012  
Description SFRACAPTWF

**Land Line Valuation**

Size (Acres) 3.3  
Frontage 0

**Zone** RA  
**Neighborhood** 40  
**Alt Land Appr** No  
**Category**

**Depth** 0  
**Assessed Value** \$630,400  
**Appraised Value** \$630,400

**Outbuildings**

Outbuildings					<u>Legend</u>
Code	Description	Sub Code	Sub Description	Size	Assessed Value
BRN1	BARN - 1 STORY			384.00 S.F.	\$10,400
RD3	RES DRIVEWAY LG			1.00 UNITS	\$2,800
PAT1	PATIO-AVG			300.00 S.F.	\$1,600

**Valuation History**

Appraisal			
Valuation Year	Improvements	Land	Total
2025	\$316,800	\$630,400	\$947,200
2024	\$331,400	\$274,300	\$605,700
2023	\$331,400	\$274,300	\$605,700

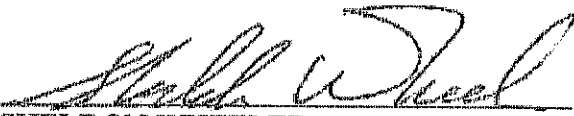
Assessment			
Valuation Year	Improvements	Land	Total
2025	\$316,800	\$630,400	\$947,200
2024	\$331,400	\$274,300	\$605,700
2023	\$331,400	\$274,300	\$605,700

Meaning and intending to describe and convey the same premises conveyed to the Grantor by Fiduciary Deed of The Wheeler Family Revocable Trust and Warranty Deed of Margot Wheeler, both of this or near date and recorded in the Strafford County Registry of Deeds herewith. For additional title reference, please see Strafford County Registry of Deeds Book 3283, Page 0379.

This is not homestead property of the Grantor.


This is a noncontractual transfer for no consideration for the purpose of creating a joint tenancy between married people. This conveyance is exempt from New Hampshire Real Estate Transfer Tax pursuant to RSA 78-B:2 IX.

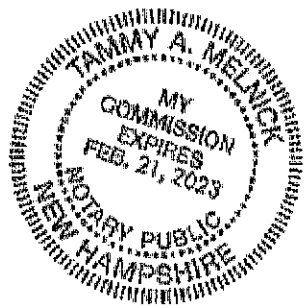
Dated this 29 day of July, 2022.

  
SHELDON WHEELER

STATE OF NH  
COUNTY OF Strafford

On this 29<sup>th</sup> day of July, 2022, before me, the undersigned officer, personally appeared SHELDON WHEELER, known to me (or satisfactorily proven) to be the person whose name is subscribed to the foregoing instrument and further acknowledged that he executed the foregoing instrument voluntarily for the purposes contained therein.

  
Notary Public/ Justice of the Peace  
My Commission Expires:



# APPRAISAL OF REAL PROPERTY

Yanco Appraisal Service, LLC  
Real Estate Appraiser



## LOCATED AT

38 Piscataqua Rd  
Durham, NH 03824

Recorded in Book #6421 and Page #1439 of the Rockingham County Registry of Deeds

## FOR

Sheldon Wheeler  
38 Piscataqua Road  
Durham, NH 03824

## OPINION OF VALUE

650,000

## AS OF

04/01/2025

## BY

Daniel R. Couture  
Yanco Appraisal Service, LLC  
9 Waltham Dr  
Nashua, NH 03080-5364  
(603) 765-8213  
dan@yancoappraisal.com

Yanco Appraisal Service, LLC  
9 Waltham Dr  
Nashua, NH 03060-5364  
(603) 765-8213

02/27/2026

Sheldon Wheeler  
38 Piscataqua Road  
Durham, NH 03824

Re: Property: 38 Piscataqua Rd  
Durham, NH 03824  
Borrower: N/A  
File No.: 26-D0122

Opinion of Value: \$ 650,000  
Effective Date: 04/01/2025

In accordance with your request, we have appraised the above referenced property. The report of that appraisal is attached.

The purpose of the appraisal is to develop an opinion of market value for the property described in this appraisal report, as improved, in unencumbered fee simple title of ownership.

This report is based on a physical analysis of the site and improvements, a locational analysis of the neighborhood and city, and an economic analysis of the market for properties such as the subject. The appraisal was developed and the report was prepared in accordance with the Uniform Standards of Professional Appraisal Practice.

The opinion of value reported above is as of the stated effective date and is contingent upon the certification and limiting conditions attached.

It has been a pleasure to assist you. Please do not hesitate to contact me or any of my staff if we can be of additional service to you.

Sincerely,



Daniel R. Couture  
Certified Residential Appraiser  
License or Certification #: NHCR-680  
State: NH Expires: 07/31/2026  
dan@yancoappraisal.com

# RESIDENTIAL APPRAISAL REPORT

File No.: 26-00122

SUBJECT	Property Address: 38 Piscataqua Rd		City: Durham		State: NH Zip Code: 03824		
	County: Rockingham		Legal Description: Recorded in Book #6421 and Page #1439 of the Rockingham County Registry of Deeds				
	Assessor's Parcel #: 209-81		Tax Year: 2025 R.E. Taxes: \$ 17,874 Special Assessments: \$ 0 Borrower (if applicable): N/A				
ASSIGNMENT	Current Owner of Record: Sheldon Wheeler & Shannon Gifford Occupant: <input checked="" type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Vacant <input type="checkbox"/> Manufactured Housing						
	Project Type: <input type="checkbox"/> PUD <input type="checkbox"/> Condominium <input type="checkbox"/> Cooperative <input type="checkbox"/> Other (describe) HGA: \$ 0 per year per month						
	Market Area Name: Durham Map Reference: 40454 Census Tract: 0602 02						
MARKET AREA DESCRIPTION	The purpose of this appraisal is to develop an opinion of: <input checked="" type="checkbox"/> Market Value (as defined), or <input type="checkbox"/> other type of value (describe)						
	This report reflects the following value (if not Current, see comments): <input type="checkbox"/> Current (the Inspection Date is the Effective Date) <input checked="" type="checkbox"/> Retrospective <input type="checkbox"/> Prospective						
	Approaches developed for this appraisal: <input checked="" type="checkbox"/> Sales Comparison Approach <input type="checkbox"/> Cost Approach <input type="checkbox"/> Income Approach (See Reconciliation Comments and Scope of Work)						
SITE DESCRIPTION	Property Rights Appraised: <input checked="" type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/> Leased Fee <input type="checkbox"/> Other (describe)						
	Intended Use: Estimate Market Value as of April 1, 2025 (Assessment Date) for Tax Abatement Purposes						
	Intended User(s) (by name or type): Sheldon Wheeler & Shannon Gifford   Town of Durham Assessing Authorities						
DESCRIPTION OF THE IMPROVEMENTS	Client: Sheldon Wheeler		Address: 38 Piscataqua Road, Durham, NH 03824				
	Appraiser: Daniel R. Couture		Address: 9 Waltham Dr, Nashua, NH 03060-5364				
	Location: <input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural						
Built up: <input type="checkbox"/> Over 75% <input checked="" type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%		Predominant Occupancy: <input checked="" type="checkbox"/> Owner 90 <input type="checkbox"/> Tenant 5 <input type="checkbox"/> Vacant (0-5%) <input type="checkbox"/> Vacant (>5%)		One-Unit Housing PRICE AGE		Present Land Use	
Growth rate: <input type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow		Demand/supply: <input checked="" type="checkbox"/> Shortage <input type="checkbox"/> In Balance <input type="checkbox"/> Over Supply		325 Low 0 2,200 High 325		One-Unit 60% <input checked="" type="checkbox"/> Not Likely <input type="checkbox"/> Likely * <input type="checkbox"/> In Process *	
Property values: <input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining		Marketing time: <input checked="" type="checkbox"/> Under 3 mos. <input type="checkbox"/> 3-6 Mos. <input type="checkbox"/> Over 6 Mos.		675 Prod 75		Multi-Unit 3% * To: _____	
Market Area Boundaries, Description, and Market Conditions (including support for the above characteristics and trends):						<b>See Attached Addendum</b>	
Dimensions: 240' x 460' x 20' x 316' x 20' x 248'						Site Area: 3.15 ac	
Zoning Classification: RA		Zoning Compliance: <input type="checkbox"/> Legal <input checked="" type="checkbox"/> Legal nonconforming (grandfathered) <input type="checkbox"/> Illegal <input type="checkbox"/> No zoning		Description: Residence "A" District - 20,000 Sq. Ft.			
Minimum Lot Size - 100 Feet of Frontage		Are CCARs applicable? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Unknown		Have the documents been reviewed? <input type="checkbox"/> Yes <input type="checkbox"/> No		Ground Feet (if applicable) \$ /	
Highest & Best Use as Improved: <input checked="" type="checkbox"/> Present use, or <input type="checkbox"/> Other use (explain)							
Actual Use as of Effective Date: Single Family Dwelling of Residential Use Use as appraised in this report: Single Family Dwelling of Residential Use							
Summary of Highest & Best Use: <b>See Attached Addendum</b>							
Utilities		Public Other		Provider/Description		Off-site Improvements Type Public Private	
Electricity <input checked="" type="checkbox"/>		<input type="checkbox"/>		Publicly Supplied		Street Asphalt <input checked="" type="checkbox"/>	
Gas <input type="checkbox"/>		<input checked="" type="checkbox"/>		Propane		Curb/Gutter None <input type="checkbox"/>	
Water <input type="checkbox"/>		<input checked="" type="checkbox"/>		Private Well		Sidewalk None <input type="checkbox"/>	
Sanitary Sewer <input checked="" type="checkbox"/>		<input type="checkbox"/>		Publicly Supplied		Street Lights None <input type="checkbox"/>	
Storm Sewer <input type="checkbox"/>		<input type="checkbox"/>		None		Alley None <input type="checkbox"/>	
Other site elements: <input checked="" type="checkbox"/> Inside Lot <input type="checkbox"/> Corner Lot <input type="checkbox"/> Cal de Sac <input type="checkbox"/> Underground Utilities <input type="checkbox"/> Other (describe)						Topography Rolling	
FEMA Spec'l Flood Hazard Area <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No FEMA Flood Zone X FEMA Map # 33017C0320E FEMA Map Date 09/00/2015						Size Typical of Area	
Site Comments: <b>See Attached Addendum for detailed site description, acreage discrepancy, access via private shared driveway, waterfront characteristics, and external influences. The subject has approximately 316 ft. of frontage on the Oyster River.</b>						Shape Irregular	
General Description		Exterior Description		Foundation		Basement <input type="checkbox"/> None Heating	
# of Units 1 <input checked="" type="checkbox"/> Acc. Unit		Foundation Concrete, C. Block		Slab None		Area Sq. Ft. 1,324 Type FHA	
# of Stories 1		Exterior Walls Wood		Crawl Space Yes		% Finished 0% Fuel Oil	
Type <input checked="" type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/>		Roof Surface Asphalt		Basement Yes		Ceiling Exp.Fir./Jst Other Fir./Mtd.Htr.	
Design (Style) Ranch		Gutters & Downsp. PVC		Sump Pump <input checked="" type="checkbox"/>		Walls Concrete Cooling	
<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Und. Cons.		Window Type Insulated		Dampness <input checked="" type="checkbox"/>		Floor Concrete Control None	
Actual Age (Yrs.) 75		Storm/Screen Nylon		Settlement Yes		Outside Entry Bulkhead Other Ductless A/C	
Effective Age (Yrs.) 25-30		Attic <input checked="" type="checkbox"/> None		Insulation Yes			
Interior Description		Appliances		Amenities		Car Storage <input type="checkbox"/> None	
Floors Wood, Carp., Vinyl, Tile		Refrigerator <input checked="" type="checkbox"/>		Replace(s) # 1 Woodstove(s) # 1		Garage # of cars ( 5 Tot.)	
Walls Drywall		Range/Oven <input checked="" type="checkbox"/>		Patio <input type="checkbox"/>		Attach. 1	
Trim/Finish Wood		Disposal <input type="checkbox"/>		Deck None		Detach. 0	
Bath Floor Vinyl		Dishwasher <input checked="" type="checkbox"/>		Porch Covered		Bt-in 0	
Bath Material Fiberglass		Fan/Hood <input checked="" type="checkbox"/>		Fence None		Carport 0	
Doors Wood		Microwave <input type="checkbox"/>		Pool None		Driveway 4	
		Washes/Dryer <input checked="" type="checkbox"/>		Other Storage Barn		Surface Asphalt	
Finished area above grade contains:		8 Rooms		3 Bedrooms		2.00 Bath(s)	
Additional features: Personal property is excluded from the opinion of value. The subject includes a ductless mini-split heating and cooling system, fireplace, patio, a covered patio, detached storage barn, and one-car attached garage.		2,319 Square Feet of Gross Living Area Above Grade					
Describe the condition of the property (including physical, functional and external obsolescence):						<b>See Attached Addendum</b>	

# RESIDENTIAL APPRAISAL REPORT

File No: 26-00122

My research  did  did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.

**TRANSFER HISTORY**

Data Source(s): Assessor's Office		Analysis of sale/transfer history and/or any current agreement of sale/leasing: Per the Assessor's Office, the subject transferred on 07/29/2022 through a series of intra-family/trust conveyances, the final transfer being to the current owners for no stated consideration. These transfers appear non-arms-length and are not considered indicative of market value. See Attached Addendum
1st Prior Subject Sale/Transfer	Date: 07/29/2022	
Price: \$0	Source(s): Assessor's Office	
2nd Prior Subject Sale/Transfer	Date: 07/29/2022	
Price: \$325,000	Source(s): Assessor's Office	

**SALES COMPARISON APPROACH TO VALUE (if developed)**  The Sales Comparison Approach was not developed for this appraisal.

FEATURE	SUBJECT	COMPARABLE SALE # 1	COMPARABLE SALE # 2	COMPARABLE SALE # 3
Address	38 Piscataqua Rd Durham, NH 03824	82 Piscataqua Rd Durham, NH 03824	23 Riverview Rd Durham, NH 03824	31 Laurel Ln Durham, NH 03824
Proximity to Subject		0.60 miles E	0.70 miles E	1.22 miles SW
Sale Price	\$ N/A	\$ 642,000	\$ 750,000	\$ 980,000
Sale Price/GLA	\$ 0 /sq.ft.	\$ 221.53 /sq.ft.	\$ 320.79 /sq.ft.	\$ 380.65 /sq.ft.
Data Source(s)	Viewed 02/13/2026	Prime MLS #4990177;DCM 15	Prime MLS #5025492;DCM 5	Prime MLS #5030140;DCM 6
Verification Source(s)	Assessor's Office	Exterior Insp/Assessors Office	Exterior Insp/Assessors Office	Exterior Insp/Assessors Office
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Sales or Financing	N/A	ArmLth	ArmLth	ArmLth
Concessions	N/A	Conv:15200	Conv:0	Cash:0
Date of Sale/Time	N/A	06/31/2024	01/31/2025	03/18/2025
Rights Appraised	Fee Simple	Fee Simple	Fee Simple	Fee Simple
Location	Ave/Sew/Rvc/Br/Rd	Average/BusyRd	Ave/Gd/ROV/Mo/Wr	Average/Good
Site	3.15 ac	1.40 ac	1.70 ac	4.90 ac
View	Residential / River	Residential	Residential	Residential
Design (Style)	Ranch	Colonial	Ranch	Contemporary
Quality of Construction	Average	Average	Average	Average/Good
Age	75	100	0/41	0/55
Condition	Average	Average	Average	Average/Good
Above Grade	Total / Rooms / Baths	Total / Rooms / Baths	Total / Rooms / Baths	Total / Rooms / Baths
Room Count	8 / 3 / 2.00	8 / 3 / 3.50	7 / 3 / 2.50	8 / 4 / 3.00
Gross Living Area	2,319 sq.ft.	2,898 sq.ft.	2,338 sq.ft.	2,522 sq.ft.
Basement & Finished	861 SF Bsmt	1,008 SF Bsmt	1,306 SF Bsmt	724 SF Bsmt
Rooms Below Grade	0 SF Finished	0 SF Finished	352 SF Finished	0 SF Finished
Functional Utility	Adequate	Adequate	Adequate	Adequate
Heating/Cooling	Central/Ductless	Central/None	Central/None	Central/Ductless
Energy Efficient Items	Standard / Typical	Standard / Typical	Standard / Typical	Standard / Typical
Garage/Carport	1 Car Garage	2 Car Garage	2 Car Garage	2 Car Garage
Porch/Patio/Deck	Patio, Cvd Porch	Deck, Cvd Porch	Deck, Patio	Lrg Deck/Lrg SpPrch
Kitchen/Baths Condition	Kit/Bths/Ave	Kit/Bths/Ave	Kit/Bths/Ave	Kit/Bths/Ave/Gd
# of Fireplaces	1 F/P	1 F/P	1 F/P	1 F/P
Additional Amenities	Storage Bsm	None	Generator	None
Additional Amenities	Studio / 2nd Kitch	Studio / 2nd Kitch	None	None
Other	Repairs	None	None	None
Total Adjustment (Total)		+ \$ -81,278	+ \$ -99,895	+ \$ -233,696
Adjusted Sale Price of Comparables		\$ 560,722	\$ 650,305	\$ 726,304

Summary of Sales Comparison Approach My Comparable Search criteria used in performing this search is as follows: Single Family Home Sales of similar design and appeal within 25% of the subject's GLA, with similarities in location, lot size, views, room count, basement, garage, actual age as well as effective age, and similar in quality and condition. Search started within the preferred six months and 1 mile. Whenever there is a lack of sales within the preferred six months and 1 mile the search is extended in time and distance with consideration to keep to similar neighborhoods. Appraiser expanded search parameters to over one mile and 6 months.

See Attached Addendum for the Complete Summary of the Sales Comparison Approach

Indicated Value by Sales Comparison Approach \$ 650,000

# RESIDENTIAL APPRAISAL REPORT

File No.: 26-D0122

COST APPROACH	COST APPROACH TO VALUE (if developed) <input checked="" type="checkbox"/> The Cost Approach was not developed for this appraisal. Provide adequate information for replication of the following cost figures and calculations: Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value):	
	ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input type="checkbox"/> REPLACEMENT COST NEW Source of cost data: _____ Quality rating from cost service: _____ (Effective date of cost data: _____) Comments on Cost Approach (gross living area calculations, depreciation, etc.): The Cost Approach was considered but not developed due to the age of the improvements and the presence of significant accrued depreciation and external influences that cannot be reliably quantified using cost data alone. Estimation of depreciation for older properties is inherently subjective and may not reflect actual market behavior.	OPINION OF SITE VALUE = \$ _____ DWELLING Sq Ft @ \$ _____ = \$ _____ Sq Ft @ \$ _____ = \$ _____ Sq Ft @ \$ _____ = \$ _____ Sq Ft @ \$ _____ = \$ _____ Sq Ft @ \$ _____ = \$ _____ Garage/Carport Sq Ft @ \$ _____ = \$ _____ Total Estimate of Cost-New = \$ _____ Less: Physical Functional External Depreciation = \$ _____ Depreciated Cost of Improvements = \$ _____ "As-is" Value of Site Improvements = \$ _____ = \$ _____ = \$ _____ Estimated Remaining Economic Life (if required): _____ Years INDICATED VALUE BY COST APPROACH = \$ _____
	INCOME APPROACH TO VALUE (if developed) <input checked="" type="checkbox"/> The Income Approach was not developed for this appraisal. Estimated Monthly Market Rent \$ _____ X Gross Rent Multiplier _____ = \$ _____ Indicated Value by Income Approach Summary of Income Approach (including support for market rent and GRM): _____	
	PROJECT INFORMATION FOR PUDs (if applicable) <input type="checkbox"/> The Subject is part of a Planned Unit Development. Legal Name of Project: _____ Describe common elements and recreational facilities: _____	
	Indicated Value by: Sales Comparison Approach \$ 650,000 Cost Approach (if developed) \$ _____ Income Approach (if developed) \$ _____ Final Reconciliation See Attached Addendum. In determining the weight of each of the comparables utilized within this appraisal report, it is the opinion of this appraiser that the opinion of market value estimate of the subject property by way of the market data approach to value to be \$650,000.	
	This appraisal is made <input checked="" type="checkbox"/> "as is", <input type="checkbox"/> subject to completion per plans and specifications on the basis of a Hypothetical Condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a Hypothetical Condition that the repairs or alterations have been completed, <input type="checkbox"/> subject to the following required inspection based on the Extraordinary Assumption that the condition or deficiency does not require alteration or repair: _____	
	This report is also subject to other Hypothetical Conditions and/or Extraordinary Assumptions as specified in the attached addenda. Based on the degree of inspection of the subject property, as indicated below, defined Scope of Work, Statement of Assumptions and Limiting Conditions, and Appraiser's Certifications, my (our) Opinion of the Market Value (or other specified value type), as defined herein, of the real property that is the subject of this report is: \$ 650,000 as of: 04/01/2025, which is the effective date of this appraisal. If indicated above, this Opinion of Value is subject to Hypothetical Conditions and/or Extraordinary Assumptions included in this report. See attached addenda.	
	A true and complete copy of this report contains 51 pages, including exhibits which are considered an integral part of the report. This appraisal report may not be properly understood without reference to the information contained in the complete report. Attached Exhibits: <input checked="" type="checkbox"/> Scope of Work <input checked="" type="checkbox"/> Limiting Cond./Certifications <input checked="" type="checkbox"/> Narrative Addendum <input checked="" type="checkbox"/> Photograph Addenda <input checked="" type="checkbox"/> Sketch Addendum <input checked="" type="checkbox"/> Location Map Subject/Comps <input checked="" type="checkbox"/> Neighborhood Map <input checked="" type="checkbox"/> Aerial View <input checked="" type="checkbox"/> Tax Assessor's Maps <input checked="" type="checkbox"/> Deed / Legal Description <input checked="" type="checkbox"/> Appraiser License <input type="checkbox"/> Invoice	
	Client Contact: Sheldon Wheeler Client Name: Sheldon Wheeler E-Mail: sheldon.w.wheeler@maine.gov Address: 36 Piscataqua Road, Durham, NH 03824	
	SIGNATURES	APRAISER  Appraiser Name: Daniel R. Couture Company: Yanco Appraisal Service, LLC Phone: (603) 765-6213 Fax: _____ E-Mail: dan@yancoappraisal.com Date of Report (Signature): 02/27/2026 License or Certification #: NHCR-680 State: NH Designation: Certified Residential Appraiser Expiration Date of License or Certification: 07/31/2026 Inspection of Subject: <input checked="" type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None Date of Inspection: 02/13/2026



**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

**Scope of Work - Retrospective Tax Abatement Appraisal**

This appraisal was developed to estimate the retrospective market value of the fee simple interest in the subject property located at 38 Piscataqua Road, Durham, New Hampshire, as of April 1, 2025, for property tax abatement purposes. In accordance with New Hampshire law (RSA 75:8 and RSA 76:16), April 1 represents the statutory assessment date for the 2025 tax year in the Town of Durham. The value opinion reflects the property's market value as it existed on that date, regardless of any subsequent physical or market changes.

A physical inspection of the subject property was performed on February 13, 2026. Because the valuation date precedes the inspection date, this appraisal is retrospective in nature. Market conditions, comparable sales, and buyer behavior were analyzed as they existed on or around April 1, 2025. An extraordinary assumption has been applied that the property's physical condition at the time of inspection was substantially similar to its condition as of the effective date unless otherwise stated. If this assumption is found to be incorrect, the conclusions of this report could be affected.

The scope of work included, but was not limited to, the following:

- Analysis of the subject's neighborhood and surrounding influences, including access, land use patterns, proximity to services, and external factors affecting marketability
- Evaluation of the site and site improvements, including utilities, access, topography, and observable site characteristics
- Review of property rights, deed information, recorded restrictions, easements, and encumbrances, if identified
- Inspection and analysis of the improvements, including design, layout, quality of construction, condition, and workmanship
- Review of municipal assessment records, public documents, and other available data sources
- Collection and analysis of relevant market data, including comparable sales from multiple listing services, public records, and professional sources
- Consideration of the contributory impact of deferred maintenance, functional characteristics, site features, and external influences on market value

The Sales Comparison Approach was developed and relied upon as the primary indicator of value, as it reflects the actions of typical buyers and sellers for owner-occupied residential properties. Comparable sales were selected based on similarity in location, physical characteristics, utility, and exposure to external influences where available. Adjustments were derived from market evidence, paired sales analysis where possible, and professional judgment consistent with accepted appraisal practice.

The Cost Approach and Income Approach were considered but not developed. The subject is an older owner-occupied residential property exhibiting accrued depreciation and external influences that cannot be reliably quantified through cost analysis, and there is insufficient income data applicable to owner-occupied residential use. Market participants in this segment typically rely on comparable sales when forming purchase decisions.

No destructive testing or specialized engineering, environmental, or mechanical inspections were performed. The appraisal assumes no significant hidden structural, environmental, or mechanical defects beyond those observable at the time of inspection.

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						

This report has been prepared in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP) and is intended solely for the stated use of estimating market value for property tax assessment purposes. The level of analysis and reporting is consistent with that typically required for contested assessment matters and is sufficient for the intended users to understand the rationale for the value conclusion.

The scope of work was determined to be sufficient to produce credible assignment results given the complexity of the property, the retrospective nature of the assignment, and the requirements of property tax appeal proceedings.

**• Presence of Toxic or Hazardous Materials:**

In the appraisal assignment, the existence of potentially hazardous materials used in the construction or maintenance of the building, such as presence of urea-formaldehyde foam insulation, and or the existence of toxic waste, which may or may not be present on the property, has not been considered. This appraiser is not qualified to detect such substances. We urge the client to retain an expert in this field if desired.

**• Infestation:**

Evidence consistent with prior or ongoing pest activity was observed during the inspection, including the presence of bait traps in the basement area. The property owner also reported periodic pest issues. Such conditions can be associated with moisture intrusion, structural openings, or deferred exterior maintenance; however, no determination was made regarding the extent, source, or severity of any infestation.

The appraiser is not a licensed pest control professional and did not perform a pest inspection. No warranty or representation is made regarding the presence or absence of insects, rodents, or other infestations. If this information is material to the client or intended users, a qualified pest control professional should be consulted.

This appraisal analysis considers only the observable condition and typical market reaction to evidence of pest activity as of the effective date. No assumptions are made regarding hidden damage or environmental hazards beyond those visually apparent at the time of inspection.

**• Radon Gas:**

The appraiser is not qualified to test for radon gas and has not conducted air or water testing to determine the presence or concentration of radon at the subject property. The appraisal has been completed under the assumption that no adverse conditions related to radon gas exist. If radon is a concern, the client is advised to retain a qualified radon testing professional for further evaluation.

**• Conditions:**

The appraiser assumes that there are no hidden or unapparent physical conditions of the property, including the land, subsoil, or improvements, that would adversely affect the value of the property. The appraiser assumes no responsibility for such conditions, nor for any engineering, environmental, or specialized studies that may be required to discover or evaluate them. The appraisal is based on information available at the time of inspection and the extraordinary assumption that no such adverse conditions exist unless otherwise stated in this report.

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						

**• GP Residential: Market Area Description - Boundaries, Description, Conditions**

The subject's neighborhood described as being South of the Madbury Town Line, East of Route 108, North of the Newmarket Town Line and West of Great Bay.

The subject property is located in the Town of Durham, New Hampshire, a community in Strafford County characterized by a mix of residential development, institutional land uses associated with the University of New Hampshire, agricultural land, and conservation areas. The neighborhood surrounding the subject consists primarily of one-unit residential properties interspersed with undeveloped parcels, open space, and limited commercial uses along major roadways.

Development patterns in this area reflect a combination of established residential properties, rural residential parcels, and remaining vacant or underdeveloped land. Housing stock includes a range of construction periods and styles, with many properties situated on larger sites typical of semi-rural or low-density zoning districts. Public services such as municipal water, sewer, and roadway maintenance are available in portions of the town, while some properties rely on private utilities depending on location.

Access to the neighborhood is provided by local and collector roadways connecting to regional routes serving nearby communities including Dover, Lee, Madbury, and Portsmouth. Public amenities in the broader market area include educational facilities, municipal services, recreational areas, and retail centers typical of a university-influenced town environment. The neighborhood exhibits characteristics typical of a semi-rural residential market influenced by institutional land uses and undeveloped land holdings, with value trends generally consistent with broader regional market conditions.

While the Town of Durham is influenced by the presence of the University of New Hampshire, the subject property is located outside the primary campus area. Marketability is driven primarily by site-specific factors including roadway exposure, municipal uses, waterfront characteristics, and surrounding land uses.

Land use in the immediate neighborhood is predominantly residential; however, notable portions of land remain undeveloped or utilized for open space, conservation, or agricultural purposes. Based on available data and observation, present land use within the neighborhood is estimated as follows:

- One-Unit Residential: approximately 70%
- Two- to Four-Unit Residential: approximately 3%
- Multi-Unit Residential: approximately 2%
- Commercial/Institutional: approximately 10%
- Vacant or Undeveloped Land: approximately 25%

For purposes of this analysis, the "Other" category referenced in certain data sources is considered to represent vacant or undeveloped land, including parcels held for future development, conservation, or agricultural use. Percentages are approximate and intended to describe general land-use composition rather than precise measurement.

Market activity within the neighborhood consists primarily of arms-length transfers of residential properties typical for owner occupancy. Demand is influenced by regional employment centers, proximity to educational institutions, transportation access, and availability of developable land. Property values reflect a range of physical characteristics, site sizes, and external influences common to this area.

Overall, the neighborhood is considered stable with ongoing market activity typical for similar residential areas in the region. No evidence of rapid transition, redevelopment pressure, or significant decline was observed as of the effective date of appraisal.

**Supplemental Addendum**

File No. 26-DC122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

• **GP Residential: Neighborhood - Market Conditions**

An analysis of recent closed sales, pending transactions, and active listings within the subject's competitive market area indicates continued transactional activity. Properties competing with the subject have generally exhibited exposure periods of less than 30 days, suggesting marketing times consistent with current supply and demand conditions. Sale-to-list price ratios frequently approximate or exceed list price, reflecting competitive positioning among available properties. Variations in individual marketing periods are primarily influenced by property-specific factors such as pricing, condition, and location rather than broader market resistance. Available data supports generally stable market conditions with evidence of modest price movement in certain segments. No abnormal fluctuations in supply levels were observed at the time of analysis, and the pace of activity appears consistent with patterns reflected in the Market Conditions Addendum.

A range of mortgage financing products remains available to qualified purchasers. Seller concessions are present in some transactions; however, current data does not indicate that such concessions are exerting a material influence on overall pricing trends. The appraiser has analyzed relevant listings and pending sales as part of the market trend evaluation and has incorporated this information into the development of the opinion of value. When applicable, additional supporting data is provided within the report. Based on available market evidence and observed conditions, the subject property is positioned within a market environment demonstrating ongoing buyer and seller participation with conditions generally consistent with continued residential use.

• **GP Residential: Site Description - Summary of Highest & Best Use**

Highest and best use is defined as the reasonably probable and legal use of vacant land or an improved property that is physically possible, financially feasible, and maximally productive.

**As Vacant**

The subject site consists of approximately 3.3 acres and is configured as a flag-type parcel accessed via a private right-of-way from Route 4. Based on publicly available zoning information and surrounding land use patterns, single-family residential use is permitted in this district. While the parcel does not appear to have direct frontage on a public roadway, the existing access configuration supports continued residential use consistent with long-standing development in the area. Considering zoning, physical characteristics, access, and surrounding development patterns, the highest and best use of the site as if vacant would be development as a single-family residential homesite.

**As Improved**

The property is currently improved with a single-family dwelling. The existing use is consistent with zoning and surrounding land use patterns. Although the property is influenced by roadway proximity, institutional land uses, municipal infrastructure, and tidal river conditions, these factors do not preclude continued residential use. There is no market evidence to suggest that demolition and redevelopment would be financially superior as of the effective date. Accordingly, the highest and best use of the property as improved is its continued use as a single-family residence.

• **GP Residential: Site - Adverse Conditions or External Factors**

A copy of the deed was reviewed via online public records (Strafford County Registry of Deeds), and a copy has been included in this report for reference. Easements referenced in the deed appear typical for properties of this type and location and are not considered unusual or materially adverse.

**Supplemental Addendum**

File No. 26-DO122

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According to municipal assessment records, the subject site is reported to contain approximately 3.30 acres, while the recorded deed indicates approximately 3.15 acres. No boundary survey was provided or reviewed. In the absence of a survey, the acreage stated in the recorded deed has been relied upon for valuation purposes, as it represents the legal description of the property. Minor discrepancies between assessment records and deeded acreage are not uncommon and are not considered to materially affect the analysis.

The subject parcel does not have direct frontage on a public roadway and appears to rely on access via a private/shared right-of-way. Based on available information, the property is considered a legal non-conforming lot with respect to current zoning frontage requirements. Legal non-conformity is common in this area and, based on market evidence, does not appear to materially impair market acceptance relative to similarly situated properties.

The subject is served by public sewer and a private well. The use of private wells is typical in this area where municipal water service is not available and is not considered atypical for competing properties. An interior oil storage tank was observed in the basement. No visible leakage or seepage was noted at the time of inspection; however, no environmental testing or tank inspection was performed. Oil heat systems of this type are common in the market area.

Based on review of FEMA Flood Insurance Rate Map #33017C0320E dated 09/30/2005, the subject appears to be located in Zone X (Area of Minimal Flood Hazard). No further flood-related concerns were noted based on available data.

**Location and Environmental Influence Summary**

The subject property is affected by several location-related and environmental influences that, in aggregate, diminish its overall market appeal and competitive position relative to similarly improved properties situated in more typical residential settings. These influences include roadway exposure, airport noise corridors, proximity to municipal wastewater infrastructure, limited functional waterfront utility, and reliance on a pressure sewer (grinder pump) system. While each factor alone may not fully impair marketability, the cumulative effect contributes to measurable external obsolescence.

**Roadway Influence**

The subject is located on a high-traffic roadway. Although the dwelling is set back from the road and accessed via a private shared driveway, the property remains subject to traffic noise, visual exposure, and reduced privacy compared to interior neighborhood locations. Market participants generally demonstrate a preference for properties located on lower-traffic residential streets, and sales data consistently supports diminished appeal for properties exposed to higher traffic volumes.

**Airport Noise Exposure**

The property lies beneath documented air traffic corridors associated with Portsmouth International Airport at Pease. Published Noise Exposure Maps (NEM) identify this area as subject to periodic aircraft overflight activity. Owner reports indicate substantial jet noise during certain operations. While some degree of aircraft noise is common in portions of the broader market area, properties directly beneath established approach/departure paths may experience diminished outdoor enjoyment, reduced tranquility, and buyer resistance relative to comparable properties outside primary corridors. This influence is considered an external factor beyond the control of the property owner.

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

**Proximity to Municipal Wastewater Treatment Facility**

The subject is located in close proximity to a municipal wastewater treatment facility, which processes substantial daily effluent discharge into the adjacent river system. Although the facility is a necessary public utility, proximity to such infrastructure may introduce perceived negative influences including odor concerns, visual impact, stigma, and environmental perception issues. Market participants often demonstrate sensitivity to proximity to municipal utility facilities, particularly when located near residential riverfront properties. This factor contributes to external obsolescence relative to properties without similar adjacency.

**Limited Functional Waterfront Utility**

While the property includes river frontage, available information and supplemental documentation indicate diminished navigability due to sediment accumulation and tidal limitations. At low tide, portions of the riverbed become exposed mud flats, and boating access appears restricted to limited tidal windows. Market evidence suggests that waterfront premiums are heavily dependent upon functional usability. Properties with limited navigability, restricted docking capability, or seasonal accessibility often command reduced premiums relative to properties with deep-water or consistently navigable frontage. The subject's waterfront utility is therefore considered inferior to typical market expectations for recreational waterfront appeal.

**Public Sewer via Grinder Pump (Pressure Sewer) System**

The subject is connected to municipal sewer; however, service is provided via an individual grinder pump system rather than a conventional gravity connection. Pressure sewer systems rely on mechanical components and electrical operation to convey wastewater to the public main. The owner reported prior operational issues, including pump malfunction and interior backup, with subsequent component replacement. While no independent testing was performed, market participants may perceive pressure sewer systems as less desirable than gravity connections due to maintenance requirements, mechanical dependency, and potential repair risk. Although the property benefits from public sewer availability, this service configuration may contribute modestly to reduced buyer confidence relative to conventional gravity-fed systems.

**Owner-Provided Information**

The owner provided photographs and written commentary regarding historic waterfront conditions, prior dock condition, and perceived impacts from nearby uses. This information is included as supplemental context. Unless specifically verified and cited, such statements are not relied upon as factual determinations but may help explain marketability considerations that are also supported through comparable sales analysis.

**• GP Residential: Description of the Improvements & Property Condition**

The subject property consists of a one-story wood-frame Ranch-style dwelling that was owner-occupied at the time of inspection. Based on observed characteristics, overall quality of construction is considered Average and overall condition is considered Average for properties of similar age and utility. According to municipal records, the dwelling was constructed in 1950 and is estimated to have an effective age of approximately 25–30 years due to updates and continued maintenance.

**ADU Comments**

The dwelling includes a secondary living area consisting of a studio-style space with a kitchenette, bathroom, and sleeping/living area consistent with an accessory dwelling-type configuration. The contributory value of this space is reflected in the analysis based on its functional utility as observed in the market. No determination was made regarding zoning compliance or legal status of the unit.

**Supplemental Addendum**

File No. 26-D0122

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**Garage Comments**

The attached garage measures approximately 20' x 24'; however, due to interior configuration including stair access and built-in workshop/storage areas, functional utility is consistent with single-vehicle capacity.

**Foundation / Basement Comments**

The basement exhibited evidence of prior moisture intrusion, including staining and conditions consistent with periodic water entry. No active dampness was observed at the time of inspection; however, the owner reported seasonal intrusion during periods of heavy rainfall and spring thaw. Minor settlement was observed. Pest control devices were present, indicating prior or ongoing mitigation efforts. No pest inspection was performed by the appraiser.

**Deferred Maintenance, Cost-to-Cure, and Market Reaction Addendum****Condition Summary**

Based on a visual inspection performed on February 13, 2026, and under the extraordinary assumption that the condition observed was substantially similar as of the April 1, 2025 effective date, the subject property exhibits multiple deferred maintenance items and condition-related deficiencies observed at the time of inspection. These include interior drywall cracking and separation, prior patching, localized ceiling staining, multiple insulated window units with failed thermal seals, evidence of foundation moisture intrusion including a vertical crack, and widespread exterior siding deterioration including peeling paint, localized wood rot, trim deterioration, and woodpecker damage. The cumulative condition reflects prolonged exterior maintenance deferral and interior cosmetic and functional deficiencies consistent with a below-average maintenance profile for the subject's competitive market segment. While certain items may be cosmetic in isolation, the aggregate presence across multiple systems materially impacts overall condition, market appeal, and competitive positioning relative to properties exhibiting typical maintenance for similar dwellings. No destructive testing or specialized inspections were performed. The analysis assumes no significant hidden structural or environmental defects beyond those observable at the time of inspection.

**Estimated Physical Cost-to-Cure**

Based on typical contractor pricing in the local market and the scope of observed deficiencies, the estimated cost to remedy the identified conditions is summarized as follows:

Interior repairs and finish restoration (ceilings, walls, repainting):  
\$12,000 – \$22,000

Exterior siding, trim, and related exterior repairs:  
\$18,000 – \$32,000

Foundation crack repair and moisture mitigation:  
\$6,000 – \$12,000

Replacement of windows with failed insulated seals:  
\$4,000 – \$14,000

**Total Estimated Physical Cost-to-Cure: \$40,000 – \$80,000**

These figures represent general construction benchmarks and are provided for appraisal analysis only; they are not contractor bids.

## Supplemental Addendum

File No. 26-D0122

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### Market Reaction and Contributory Value Impact

Market participants typically do not evaluate properties solely on the basis of repair invoices. Purchase decisions also reflect perceived risk, uncertainty regarding scope of work, disruption associated with completing repairs, financing limitations for properties in inferior condition, and preference for move-in-ready alternatives. Properties exhibiting widespread deferred maintenance, aging building components, and moisture-related concerns commonly sell at discounts exceeding direct repair costs due to these factors. Based on market behavior in similar property segments, the most probable contributory impact on market value attributable to the subject's condition is estimated to be: **\$65,000 – \$95,000**

This range reflects typical buyer reaction rather than physical repair costs alone.

### Reconciliation of Condition Impact

In reconciling the estimated physical cost-to-cure range of \$40,000 – \$80,000 with the supported market reaction range of \$65,000 – \$95,000, the appraiser concluded that the subject's condition would most reasonably influence value within the market reaction range.

Accordingly, a single consolidated condition adjustment of: **\$80,000** was applied in the valuation analysis.

This figure:

- Falls within the most probable market impact range
- Reflects typical buyer behavior rather than minimum repair cost
- Accounts for uncertainty, risk, and diminished marketability
- Represents the appraiser's reconciled opinion of contributory value loss as of the effective date

### Clarifying Statement

The adjustment applied in this appraisal reflects the estimated effect of the subject's condition on market value as of the effective date and does not represent the exact cost required to complete repairs. Market participants react to overall condition and perceived risk rather than individual repair line items; therefore, the impact on value may reasonably exceed the physical cost-to-cure. If the identified deficiencies were corrected using typical materials and workmanship consistent with neighborhood standards, the subject would be expected to compete at a condition level typical of similar properties within the market area.

### Public Sewer Service via Grinder Pump System

The subject property is connected to municipal sewer; however, service is provided via an individual grinder pump (pressure sewer system) rather than a conventional gravity connection. Such systems are typically used where distance or elevation prevents gravity flow to the public main. Grinder pump systems rely on mechanical components and electrical operation to convey wastewater to the municipal system. They require periodic maintenance and eventual replacement and may be perceived by market participants as less desirable than gravity sewer connections due to potential operational risk, repair costs, and dependency on electrical power. During the inspection, the owner reported prior operational issues, including a system malfunction resulting in interior backup and subsequent pump replacement. No independent verification of system performance or condition was performed as part of this appraisal. While the property benefits from public sewer availability, the presence of a grinder pump system - particularly with reported past issues - may contribute to buyer caution and modestly reduced market appeal relative to properties served by conventional gravity sewer. This characteristic has been considered in the appraiser's overall assessment of the subject's utility, condition, and marketability and is reflected in the final value conclusion.

**Supplemental Addendum**

File No. 26-DO122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

**• GP Residential: Transfer History - Analysis of Sale/Transfer History**

Public records indicate multiple transfers on 07/29/2022 involving members of the Wheeler family and a family trust. These conveyances appear administrative in nature and associated with estate or title restructuring rather than open-market activity. No evidence was found indicating exposure to the open market. The final transfer on that date conveyed the property to the current owners for no stated consideration and appears to be a non-arms-length intra-family transaction. A prior conveyance on the same date reflects transfer from Margot Wheeler to Sheldon Wheeler with reported consideration of \$325,000; however, based on available records, this transaction also appears to be part of the same intra-family restructuring and was not exposed to the open market. Accordingly, the transfers on 07/29/2022 are not considered reliable indicators of market value.

**• GP Residential: Summary of Sales Comparison Approach**

After a comprehensive review of the Multiple Listing Service (MLS), municipal records, and public deed information, the sales utilized in this analysis were determined to represent the most relevant market data available as of the effective date. Sales were selected based on proximity, recency, physical characteristics, functional utility, and exposure to similar locational influences where available. All transactions were verified through public records at the Registry of Deeds. Due to the limited availability of comparable properties possessing similar site characteristics, water influence, and utility within the immediate neighborhood, it was necessary to consider sales that vary from ideal parameters in one or more respects. Specifically, one sale occurred outside the preferred six-month timeframe, one sale is located beyond one mile from the subject, and two sale differ in architectural style but exhibits similar overall market appeal and utility. The appraiser conducted a search of the subject's immediate neighborhood, the entire Town of Durham, and adjacent municipalities within approximately a five-mile radius, covering a period of up to 24 months prior to the effective date. No additional closed sales were identified that provided a closer overall match for properties with comparable river or water frontage and/or river-influenced views. Accordingly, the selected sales represent the best available indicators of market behavior for properties competing with the subject as of the effective date and were given primary consideration in the valuation analysis.

Analysis of the market indicates that typical seller concessions in the subject's competitive area generally range from approximately 1% to 3% of the sale price. There is no evidence of widespread use of excessive concessions, loan discount points, or interest rate buy-downs that would materially distort reported sale prices or adversely affect market value conclusions. Where concessions were reported, the appraiser considered their potential impact and adjusted the comparable sales as necessary to reflect cash-equivalent pricing, unless otherwise noted in the report.

Market analysis indicates that property values in the subject's competitive market area increased during the period more than six months prior to the effective date, followed by a stabilization phase as of the valuation date. Based on this analysis, a market conditions (time) adjustment of approximately 6% annually (0.50% per month) was applied where warranted. Sale #1 transferred more than six months prior to the effective date and had a contract date of April 19, 2024, nearly twelve months prior to the effective date. Accordingly, an upward time adjustment was applied from the contract date to reflect market appreciation occurring between the date of agreement and the retrospective valuation date of April 1, 2025. Sales #2 and #3 transferred within approximately 90 days of the effective date and had contract dates within six months of that date. Market evidence indicates relative price stability during this more recent period; therefore, no market conditions adjustment was considered necessary for these sales.

The subject property is influenced by several external factors including proximity to a moderately to heavily traveled roadway (Piscataqua Road/Route 4 corridor), aircraft overflight associated with Portsmouth International Airport at Pease, nearby municipal wastewater treatment operations, limited functional utility of river frontage due to shallow tidal conditions, and access via a private shared driveway. These influences are external to the property and are not economically curable by the owner. Market evidence indicates that properties subject to such conditions may experience reduced buyer demand relative to otherwise similar properties with typical residential locations.

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						

The subject property located at 38 Piscataqua Road, Durham, NH is identified in the Location field as **Ave/Sew/Rvr/BsyRd**, reflecting an overall Average location influenced by proximity to municipal sewer infrastructure, river frontage, and a busy roadway corridor.

Although the site benefits from frontage along the Piscataqua River, the contributory value of this feature is moderated by the limited navigability of the waterway at low tide and the presence of surrounding external influences. Accordingly, the overall location quality of the subject is classified as Average, reflecting both positive and negative attributes. Aircraft overflight is a regional influence affecting portions of the Durham area, including the subject and the comparable sales. Based on geographic proximity and the absence of significant topographic shielding, the subject and comparable properties are considered to experience similar general exposure to aircraft activity. Therefore, no specific adjustment was applied for this factor.

Comparable Sale #1 is located on the same roadway corridor as the subject and is considered to experience similar traffic-related conditions and general external influences. Although this sale does not have direct river frontage, the subject's waterfront benefit is partially offset by the noted adverse external factors. As a result, the overall locational utility of Sale #1 is considered comparable to the subject, and no location adjustment was warranted.

Comparable Sale #2 is situated on a quieter residential setting with right-of-way access to the same river system and without proximity to the wastewater facility or the subject's traffic exposure. Market data suggests that properties with similar water access but without the subject's external influences typically command modestly higher prices. Accordingly, Sale #2 is considered superior in location, and a downward adjustment of approximately 6% was applied.

Comparable Sale #3 is situated in a residential setting with reduced exposure to traffic, municipal infrastructure, and other external influences affecting the subject property. These locational differences are considered superior to the subject's setting and are reflected by a downward location adjustment of approximately 5%.

With respect to views, the subject property benefits from a direct river orientation providing broader and more prominent water views than those available from the comparable properties, which primarily offer residential or limited water perspectives. Market analysis indicates that such enhanced water views contribute positively to buyer appeal even when waterfront utility is constrained. Accordingly, a modest upward adjustment of approximately 3.5% was applied to each comparable sale to reflect their inferior view characteristics relative to the subject.

Differences in site area between the subject and the comparable sales were adjusted at approximately \$5,000 per acre, reflecting the estimated contributory value of additional land based on available market data. This adjustment recognizes that excess land beyond typical residential utility contributes at a lower marginal rate than primary homesite area.

A broad search of the defined neighborhood and competitive market area identified numerous sales representing a range of physical characteristics and property conditions. In selecting comparable sales, emphasis was placed on properties exhibiting similar design, utility, and overall condition to the subject where available. Property characteristics and condition were evaluated through review of MLS data, interior and exterior photographs, exterior inspections from public vantage points, public records, and, when necessary, communication with real estate professionals involved in the transactions. Comparable Sale #3 was determined to be superior to the subject in overall quality, effective age, and condition, including the condition of interior finishes, kitchens, and bathrooms. Accordingly, adjustments were applied to reflect these differences, including a quality adjustment of approximately 6%, an overall condition adjustment of approximately 3%, and an additional adjustment of approximately 2% for the superior condition of kitchen and bath areas. Comparable Sales #1 and #2 exhibit actual ages within approximately 50% of the subject's age and appear similar to the subject in effective age, overall condition, and level of modernization. Based on available data, adjustments for age or general condition were not considered necessary for these sales.

## Supplemental Addendum

File No. 26-D0122

Client	Sheldon Wheeler						
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The subject property exhibits a significant level of deferred maintenance requiring corrective work, as described in detail in the addendum. Market research did not identify recent sales within the competitive market area reflecting a similar level of required repairs. Consequently, a cost-to-cure estimate of approximately \$80,000 was developed to reflect the subject's inferior condition relative to the comparable sales, which represent properties in typical market-ready condition. Because the repairs are specific to the subject property, it was not possible to bracket this condition adjustment with comparable transactions.

Due to the necessity of comparing the subject to properties in superior condition, the resulting adjustment levels exceed commonly referenced guideline ranges for residential appraisal assignments. However, these elevated adjustments are attributable to the subject's condition and the absence of similarly impaired sales rather than a lack of comparability in other respects. If the subject property were repaired and restored to typical market condition, the magnitude of condition-related adjustments would be expected to decrease substantially, and overall adjustment levels would likely fall within generally accepted ranges.

Differences in bedroom count of only one bedroom were not adjusted, as such variations are common within the subject's market area and generally do not produce a measurable impact on overall utility, marketability, or sale price when the overall dwelling size and functionality are similar. Above-grade gross living area (GLA) differences were adjusted at a market-derived rate of approximately \$77 per square foot, based on analysis of comparable sales and observed contributory value within the subject's competitive market area. Comparable Sale #3 differed from the subject by less than approximately 25 square feet of above-grade GLA; therefore, no adjustment was considered warranted for that sale. Differences in basement area were also considered. Unfinished basement space was adjusted at approximately \$5 per square foot, while finished basement space was adjusted at approximately \$10 per square foot, reflecting the lower contributory value of below-grade living area relative to above-grade space in this market.

### • GP Residential: Derived GLA Adjustment Explanation:

Cost per square foot reflects the combined contribution of all property characteristics and amenities, including but not limited to gross living area (GLA), location, quality, condition, basement finish, garage, site size, and overall appeal. As such, the total sale price per square foot is not an appropriate direct proxy for isolating GLA adjustments, as it incorporates multiple value influences beyond size alone. Following analysis of sales within approximately 20% of the subject's GLA, and most similar in terms of style, design, age, effective age, and location, the appraiser determined that an appropriate GLA adjustment for this market is best derived as a percentage of the average sale price per square foot, rather than the full amount.

Based on paired sales analysis, market extraction, local MLS data, and appraiser-contributory databases, a GLA adjustment equivalent to 25% of the average sale price per square foot was determined to be appropriate for the subject's market area. The average sale price per square foot of the comparables analyzed was \$307.66, resulting in a derived GLA adjustment of \$100 per square foot (rounded). Within the Durham, NH market area, analysis indicates that GLA multipliers commonly range between 20% and 30% of the average sale price per square foot, depending on property type, price range, and market conditions. The adjustment applied in this appraisal falls within that supported range and reflects current market reaction as of the effective date.

### • GP Residential: Finished Basement Adjustment Explanation:

Adjustments for below-grade square footage, finished basement area, and basement bathrooms were derived through market extraction and paired sales analysis of comparable properties within the subject's competitive market area.

Unfinished basement space was adjusted at approximately \$5 per square foot for differences exceeding approximately 100 square feet, reflecting typical market reaction to additional unfinished storage or utility space.

**Supplemental Addendum**

File No. 26-D0122

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Finished basement area was adjusted at approximately \$10 per square foot, representing the contributory value associated with finished below-grade living space relative to unfinished basement area.

These adjustments reflect typical buyer preferences in the subject's market segment and were applied selectively based on the relative differences between each comparable sale and the subject property.

**Adjustment Support:**

After analysis of the subject's competitive market area and surrounding neighborhoods, the appraiser identified comparable sales reflecting typical buyer preferences for properties of similar size, effective age, construction quality, condition, and overall utility. Market data was analyzed using a combination of paired sales where available, market extraction, published data sources, and professional judgment to estimate the contributory value of differences between the subject property and the comparable sales. The adjustments applied in this report reflect observed market reaction rather than replacement cost or construction expense. Not all adjustment indicators were applied to every comparable; adjustments were made only where differences materially affected overall utility, marketability, or buyer preference relative to the subject property. The adjustment levels are considered reasonable and consistent with market behavior as of the effective date of value.

**Adjustment Indicators:****Site Characteristics**

- Lot Size: Approximately \$5,000 per acre (where contributory)

**Quality & Condition**

- Overall Quality: Superior vs. Average/Good - approx. 6%
- Overall Condition: Superior vs. Average/Good - approx. 3%
- Kitchen/Bath Condition (superior): approx. 2%

**Room Count / Living Area**

- Full Bath: approx. \$8,000
- Half Bath: approx. \$4,000
- Above-Grade GLA: approx. \$77 per sq ft  
(No adjustment typically applied for differences within ~25 sq ft)

**Below-Grade Area**

- Unfinished Basement: approx. \$5 per sq ft
- Finished Basement: approx. \$10 per sq ft

**Garage / Exterior Features**

- Garage: approx. \$6,000 per stall
- Patio: approx. \$4,000
- Deck: approx. \$4,000
- Large Deck: approx. \$8,000
- Covered Porch: approx. \$4,000
- Large Screen Porch: approx. \$6,000

**Mechanical & Special Features**

- Ductless A/C System: approx. \$2,500
- Studio / Second Kitchen Area: approx. \$5,000
- Storage Barn: approx. \$5,000
- Standby Automatic Generator: approx. \$5,000

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

• **GP Residential: Reconciliation - Reconciliation and Final Value Conclusion**

The Sales Comparison Approach was developed and relied upon as the primary indicator of value, as it reflects the actions of typical buyers and sellers of owner-occupied residential properties in the subject's competitive market area as of the effective date. The final opinion of value was formed by analyzing the range of adjusted sale prices and assigning greatest weight to the sale(s) requiring the fewest and least subjective adjustments while providing the most comparable substitute for the subject property.

The subject property located at **38 Piscataqua Rd, Durham, NH** is identified in the Location field as **Ave/Sew/Rvr/BsyRd**, reflecting a river-oriented site influenced by a busy roadway and nearby municipal infrastructure. These external influences were considered in the selection of comparable sales and in the location and view adjustments applied.

**Sale #1 - 82 Piscataqua Rd**

**Adjusted Sale Price: \$560,722**

Sale #1 is the nearest comparable in terms of distance and is located on the same roadway corridor as the subject, providing strong locational relevance. It also includes a studio / secondary living area, similar to the subject's studio/second kitchen configuration, which enhances functional comparability for that feature. However, Sale #1 differs from the subject in design (colonial vs. ranch), larger gross living area, higher bathroom count, and older actual age. It also required a time adjustment due to its transfer date preceding the effective date. After adjustments, Sale #1 provides a reasonable lower indicator of value, though its overall physical differences reduce its weight in the final reconciliation.

**Sale #2 - 23 Riverview Rd**

**Adjusted Sale Price: \$650,305**

Sale #2 required the least amount of gross adjustment and is most similar in overall style and utility, as it is also a ranch-style dwelling with gross living area closely comparable to the subject. Its sale date is near the effective date, minimizing the need for time adjustment. Although site characteristics differ (including water access configuration and location influences), these differences were recognized and adjusted. Due to its overall similarity in design, size, utility, and adjustment magnitude, Sale #2 is considered the most comparable indicator of the subject's market value and is given greatest weight in the reconciliation.

**Sale #3 - 31 Laurel Ln**

**Adjusted Sale Price: \$726,304**

Sale #3 is the most recent transfer and is also relatively similar to the subject in terms of actual age; however, it represents a property with superior overall quality, condition, and site characteristics, as reflected by the substantial downward adjustments required. It also differs in design (contemporary vs. ranch) and required the largest net adjustment of the three sales. While Sale #3 is useful for establishing an upper range of value and demonstrating market support at higher price levels, its superior characteristics make it less directly comparable to the subject. Accordingly, Sale #3 was given the least weight, though it supports the upper bound of the value range.

**Repairs / Deferred Maintenance Consideration**

All comparable sales required an adjustment of approximately \$80,000 to reflect the subject's inferior condition and level of deferred maintenance relative to the market-ready condition of the sales used. Market research did not identify recent transactions involving properties with a similar scope of needed repairs; therefore, otherwise competitive sales in superior condition were utilized and adjusted to reflect the subject's condition as of the effective date. This condition differential is a primary contributor to the magnitude of overall adjustments and was carefully considered in the weighting process.

**Supplemental Addendum**

File No. 26-D0122

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				

**Value Conclusion**

The adjusted sale prices range from approximately \$560,700 to \$726,300. Greatest emphasis was placed on Sale #2 due to its superior overall comparability, minimal adjustment requirements, and close alignment with the subject's design, size, and utility. Sale #1 supports the lower end of the range, while Sale #3 provides an upper benchmark.

Based on the analysis of these sales and their relative comparability, the Sales Comparison Approach supports a final opinion of market value of:

**\$650,000 As of April 1, 2025 (Retrospective Effective Date)**

In arriving at this conclusion, the appraiser inspected the exterior of the comparable sales and analyzed their relevance to the subject property. The selected sales are considered representative of properties that buyers would reasonably consider as alternatives. Adjustments were applied based on market-supported reactions to differences in size, condition, amenities, and overall utility.

The Sales Comparison Approach was given greatest weight, as it best reflects the actions of typical buyers and sellers in the subject's market. The Cost Approach was considered but not developed due to the age of the dwelling and the difficulty of accurately estimating accrued depreciation. The Income Approach was not developed, as the subject is a single-family owner-occupied property for which rental data is not applicable. Accordingly, the Sales Comparison Approach is considered the most reliable indicator of value and is adopted as the final opinion of market value.

**• GP Residential: Additional Comments**

The appraiser has the knowledge, experience, and competency to appraise this type of property in the subject market area and has access to, and utilized, appropriate public and private data sources, including multiple listing services, tax assessment records, public land records, and other relevant market data customary for the area in which the property is located.

No employee, director, officer, or agent of the lender, nor any third party acting on behalf of the lender, including an appraisal management company, independent contractor, or joint venture partner, has influenced or attempted to influence the development, reporting, analysis, or conclusion of this appraisal assignment through coercion, extortion, collusion, compensation, instruction, inducement, intimidation, bribery, or any other improper means.

The appraiser has not been contacted by any party other than the intended user (Lender/Client), the borrower, or a designated contact solely for the purpose of scheduling property access. The appraiser agrees to promptly report any unauthorized contact to the intended user.

This appraisal report is not a home inspection and should not be relied upon to identify or disclose hidden or unapparent conditions of the property. Any adverse conditions observed during the appraiser's inspection or discovered through research conducted in the course of this assignment have been noted within the report. Unless otherwise stated, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions, including but not limited to structural issues, needed repairs, environmental contamination, or hazardous materials, that would materially affect the value of the property. The appraisal is based on the assumption that no such conditions exist, and no warranties or guarantees, expressed or implied, are made.

This appraisal report has been electronically signed, and the electronic signature is password protected.

## Assumptions, Limiting Conditions & Scope of Work

File No.: 26-00122

Property Address: 38 Piscataqua Rd	City: Durham	State: NH	Zip Code: 03824
Client: Sheldon Wheeler	Address: 38 Piscataqua Road, Durham, NH 03824		
Appraiser: Daniel R. Couture	Address: 9 Waltham Dr, Nashua, NH 03060-5364		

### STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS

- The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

- The appraiser may have provided a sketch in the appraisal report to show approximate dimensions of the improvements, and any such sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size. Unless otherwise indicated, a Land Survey was not performed.

- If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

- The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

- If the cost approach is included in this appraisal, the appraiser has estimated the value of the land in the cost approach at its highest and best use, and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used. Unless otherwise specifically indicated, the cost approach value is not an insurance value, and should not be used as such.

- The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

- The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.

- The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.

- If this appraisal is indicated as subject to satisfactory completion, repairs, or alterations, the appraiser has based his or her appraisal report and valuation conclusion on the assumption that completion of the improvements will be performed in a workmanlike manner.

- An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure requirements applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the assignment.

- The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database.

- An appraisal of real property is not a 'home inspection' and should not be construed as such. As part of the valuation process, the appraiser performs a non-invasive visual inventory that is not intended to reveal defects or detrimental conditions that are not readily apparent. The presence of such conditions or defects could adversely affect the appraiser's opinion of value. Clients with concerns about such potential negative factors are encouraged to engage the appropriate type of expert to investigate.

The Scope of Work is the type and extent of research and analyses performed in an appraisal assignment that is required to produce credible assignment results, given the nature of the appraisal problem, the specific requirements of the intended user(s) and the intended use of the appraisal report. Reliance upon this report, regardless of how acquired, by any party or for any use, other than those specified in this report by the Appraiser, is prohibited. The Opinion of Value that is the conclusion of this report is credible only within the context of the Scope of Work, Effective Date, the Date of Report, the Intended User(s), the Intended Use, the stated Assumptions and Limiting Conditions, any Hypothetical Conditions and/or Extraordinary Assumptions, and the Type of Value, as defined herein. The appraiser, appraisal firm, and related parties assume no obligation, liability, or accountability, and will not be responsible for any unauthorized use of this report or its conclusions.

Additional Comments (Scope of Work, Extraordinary Assumptions, Hypothetical Conditions, etc.):

This appraisal is retrospective with an effective date of April 1, 2025. The physical condition of the subject property as observed during the inspection on February 13, 2025 is assumed to be substantially similar to its condition as of the effective date, unless otherwise stated. This constitutes an extraordinary assumption. If the condition of the property differed materially as of April 1, 2025, the conclusions of this report could be affected.

# Certifications

File No: 26-D0122

Property Address: 38 Piscataqua Rd City: Durham State: NH Zip Code: 03824  
 Client: Sheldon Wheeler Address: 38 Piscataqua Road, Durham, NH 03824  
 Appraiser: Daniel R. Couture Address: 9 Waltham Dr, Naasua, NH 03060-5364

## APPRAISER'S CERTIFICATION

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

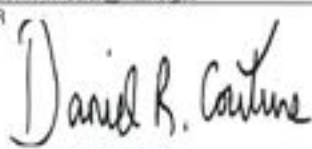
- The statements of fact contained in this report are true and correct.
- The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- Unless otherwise indicated, I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.

## DEFINITION OF MARKET VALUE \*:

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

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

\* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and in the Interagency Appraisal and Evaluation Guidelines, dated October 27, 1994.

Client Contact: Sheldon Wheeler	Client Name: Sheldon Wheeler
E-Mail: sheldon.w.wheeler@maine.gov	Address: 38 Piscataqua Road, Durham, NH 03824
<b>APPRAISER</b>	<b>SUPERVISORY APPRAISER (if required) or CD-APPRAISER (if applicable)</b>
	
Appraiser Name: Daniel R. Couture	Supervisory or Co-Appraiser Name: _____
Company: Yanco Appraisal Service, LLC	Company: _____
Phone: (603) 765-8213 fax: _____	Phone: _____ fax: _____
E-Mail: dan@yancoappraisal.com	E-Mail: _____
Date Report Signed: 02/27/2026	Date Report Signed: _____
License or Certification #: NHCR-680 State: NH	License or Certification #: _____ State: _____
Designation: Certified Residential Appraiser	Designation: _____
Expiration Date of License or Certification: 07/31/2026	Expiration Date of License or Certification: _____
Inspection of Subject: <input checked="" type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None	Inspection of Subject: <input type="checkbox"/> Interior & Exterior <input type="checkbox"/> Exterior Only <input type="checkbox"/> None
Date of Inspection: 02/13/2026	Date of Inspection: _____

USPAP ADDENDUM

File No. 26-D0122

Borrower	N/A		
Property Address	39 Piscataqua Rd		
City	Durham	County	Rockingham
		State	NH
		Zip Code	03824
Lender	N/A		

This report was prepared under the following USPAP reporting option:

Appraisal Report                      This report was prepared in accordance with USPAP Standards Rule 2-2(a).

Restricted Appraisal Report                      This report was prepared in accordance with USPAP Standards Rule 2-2(b).

**Reasonable Exposure Time**  
 My opinion of a reasonable exposure time for the subject property at the market value stated in this report is: 30 Days  
 According to the Uniform Standards of Professional Appraisal Practice 2024-2025, the Definition of a Reasonable Exposure Time is:  
 The estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.

**Additional Certifications**  
 I certify that, to the best of my knowledge and belief:

I have NOT performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

I HAVE performed services, as an appraiser or in another capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. Those services are described in the comments below.

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

**Additional Comments**

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

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

\* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and in the Interagency Appraisal and Evaluation Guidelines, dated October 27, 1994.

<p><b>APPRAISER:</b></p> <p>Signature: <u><i>Daniel R. Couture</i></u></p> <p>Name: <u>Daniel R. Couture</u></p> <p>Date Signed: <u>02/27/2026</u></p> <p>State Certification #: <u>NHCR-680</u></p> <p>or State License #: _____</p> <p>State: <u>NH</u></p> <p>Expiration Date of Certification or License: <u>07/31/2026</u></p> <p>Effective Date of Appraisal: <u>04/01/2025</u></p>	<p><b>SUPERVISORY APPRAISER: (only if required)</b></p> <p>Signature: _____</p> <p>Name: _____</p> <p>Date Signed: _____</p> <p>State Certification #: _____</p> <p>or State License #: _____</p> <p>State: _____</p> <p>Expiration Date of Certification or License: _____</p> <p>Supervisory Appraiser Inspection of Subject Property:</p> <p><input type="checkbox"/> Did Not    <input type="checkbox"/> Exterior-only from Street    <input type="checkbox"/> Interior and Exterior</p>
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## Subject Photo Page

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



### Subject Front

38 Piscataqua Rd  
Sales Price N/A  
Gross Living Area 2,319  
Total Rooms 8  
Total Bedrooms 3  
Total Bathrooms 2.00  
Location Ave/Sew/Rvr/DryRd  
View Residential / River  
Site 3.15 ac  
Quality Average  
Age 75



### Subject Rear



### Subject Street

## Comparable Photo Page

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH
Zip Code	03824				
Owner	Sheldon Wheeler & Shannon Gifford				



### Comparable 1

<b>82 Piscataqua Rd</b>	
Prox. to Subject	0.60 miles E
Sale Price	642,000
Gross Living Area	2,898
Total Rooms	8
Total Bedrooms	3
Total Bathrooms	3.50
Location	Average/BusyRd
View	Residential
Site	1.40 ac
Quality	Average
Age	100



### Comparable 2

<b>23 Riverview Rd</b>	
Prox. to Subject	0.70 miles E
Sale Price	750,000
Gross Living Area	2,338
Total Rooms	7
Total Bedrooms	3
Total Bathrooms	2.50
Location	Ave/Gr/ROW/NoWtr
View	Residential
Site	1.70 ac
Quality	Average
Age	41



### Comparable 3

<b>31 Laurel Ln</b>	
Prox. to Subject	1.22 miles SW
Sale Price	960,000
Gross Living Area	2,522
Total Rooms	8
Total Bedrooms	4
Total Bathrooms	3.00
Location	Average/Good
View	Residential
Site	4.90 ac
Quality	Average/Good
Age	55

### Photograph Addendum

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				



**Front Left View**



**Front Right View**



**Rear Left View**



**Rear Right View**



**Street Scene**



**Opposite Street Scene**

## Photograph Addendum

Client	Sheldon Wheeler				
Property Address	35 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				



**Kitchen**



**Kitchen  
(Additional View)**



**Dining Room**



**Dining Room  
(Additional View)**



**Living Room**



**Living Room  
(Additional View)**

## Photograph Addendum

Client	Sheldon Wheeler		
Property Address	38 Piscataquis Rd		
City	County	State	Zip Code
Durham	Rockingham	NH	03824
Owner	Sheldon Wheeler & Shannon Gifford		



**Living Room  
(Additional View)**



**Fireplace w/ Wood Stove**



**Primary Bedroom**



**Primary Bedroom  
(Additional View)**



**Bedroom #2**



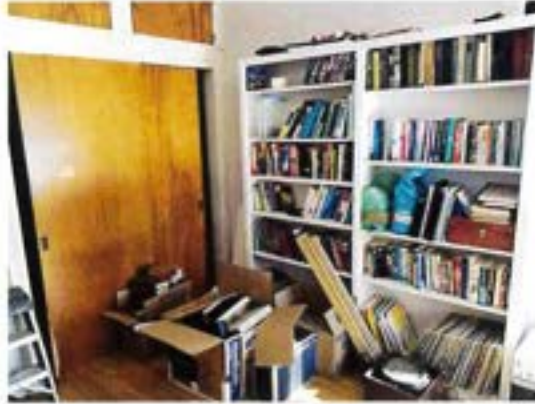
**Bedroom #2  
(Additional View)**

### Photograph Addendum

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Bedroom #3**



**Bedroom #3  
(Additional View)**



**Full Bath**



**Full Bath  
(Additional View)**



**Full Bath  
(Additional View)**



**Full Bath  
(Additional View)**

**Photograph Addendum**

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Laundry Room**



**Laundry Room  
(Additional View)**



**Den**



**Foyer**



**1st Floor Front Hallway w/ Built-In Storage**



**Ductless Heat & A/C Mini-Split**

### Photograph Addendum

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH
Zip Code	03824				
Owner	Sheldon Wheeler & Shannon Gifford				



**Studio - Living Area**



**Studio - Living Area  
(Additional View)**



**Studio - Living Area  
(Additional View)**



**Electric Floor-Mounted Heater**



**Studio - Kitchenette**



**Studio - Kitchenette  
(Additional View)**

### Photograph Addendum

Client	Sheldon Wheeler		
Property Address	38 Piscataqua Rd		
City	County	State	Zip Code
Durham	Rockingham	NH	03024
Owner	Sheldon Wheeler & Shannon Gifford		



**Studio - Full Bath**



**Studio - Full Bath  
(Additional View)**



**Primary Heating System**



**Hot Water Heater**



**Electrical Panel - Main House**



**Well Pressure Tank**

### Photograph Addendum

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Garage - Workshop Area**



**Garage - Entry Stairs to Dwelling**



**1 Car Attached Garage  
(Front View)**



**1 Car Attached Garage  
(Rear View)**



**Covered Porch & Patio**



**Ductless Mini-Split Heat Pump**

**Photograph Addendum**

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Propane Tank**



**Sewer System Alarm Panel  
(See Attached Addendum)**



**Detached Storage Barn  
(Approx. 384 SF)**



**River Frontage & View  
Winter Conditions (Frozen)**



**River Frontage & View  
Winter Conditions (Frozen)**



**River Frontage - Summer Conditions  
(Owner-Provided Photo)**

### Photograph Addendum

Client	Sheldon Wheeler						
Property Address	39 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Former Dock Location - Structure Has  
Been Removed & No Longer Present  
(Owner-Provided Photo)**



**River Conditions - Shallow Water  
(Owner-Provided Photo)**



**Municipal Wastewater Treatment Facility -  
Nearby to Subject**



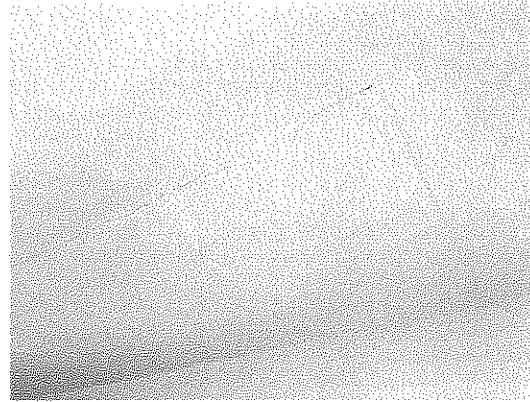
**Wastewater Treatment Facility -  
Directional Sign Near Subject**

**Photograph Addendum (Needed Repairs)**

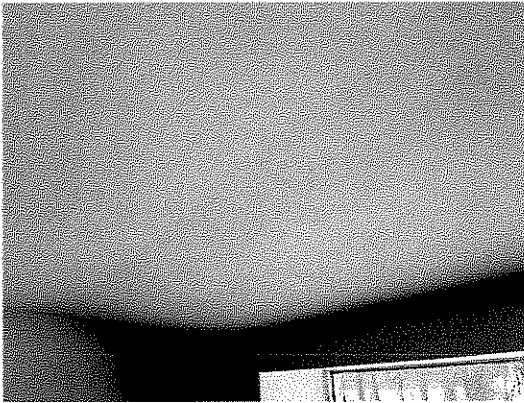
Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



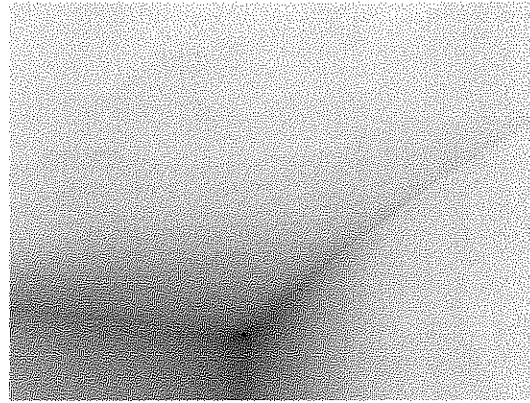
**Kitchen — Ceiling Cracking / Drywall Separation**



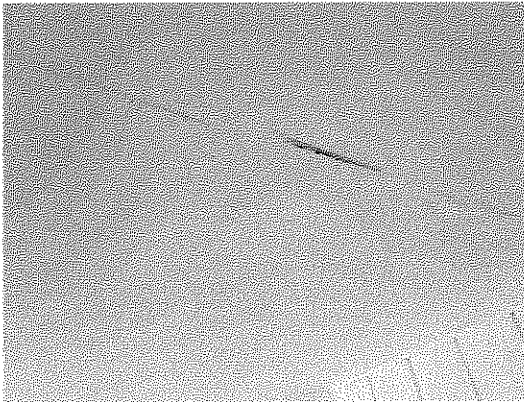
**Kitchen — Ceiling Cracking / Drywall Separation**



**Dining Room — Ceiling Cracking**



**Dining Room — Ceiling Cracking**



**Living Room — Ceiling Damage / Prior Patch**



**Living Room — Ceiling Damage / Prior Patch**

**Photograph Addendum (Needed Repairs)**

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH
Zip Code	03824				
Owner	Sheldon Wheeler & Shannon Gifford				



**Living Room Windows — Fogged / Failed Thermal Glass**



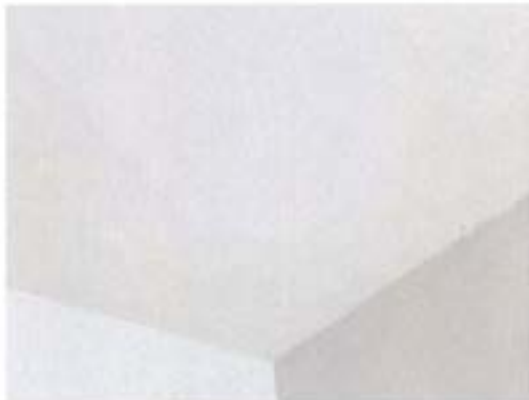
**Living Room Windows — Fogged / Failed Thermal Glass**



**Living Room Windows — Fogged / Failed Thermal Glass**



**Living Room Windows — Fogged / Failed Thermal Glass**



**Primary Bedroom — Ceiling Damage**



**Primary Bedroom — Wall Damage**

**Photograph Addendum (Needed Repairs)**

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Bedroom #2 — Wall Damage / Prior Patch**



**Bedroom #2 — Ceiling Damage / Prior Patch**



**Bedroom #3 — Wall Cracking**



**Bedroom #3 — Wall Cracking**



**Full Bath — Ceiling Staining**



**Full Bath — Ceiling Staining / Vent Area**

### Photograph Addendum (Needed Repairs)

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gilford						



**Foundation — Evidence of Moisture Intrusion**



**Foundation — Evidence of Moisture Intrusion**



**Foundation — Evidence of Moisture Intrusion**



**Foundation — Vertical Crack Observed**



**Exterior Siding — Peeling Paint /  
Deterioration**



**Exterior Siding — Peeling Paint /  
Deterioration**

**Photograph Addendum (Needed Repairs)**

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				



**Exterior Siding — Peeling Paint / Deterioration**



**Exterior Siding — Peeling Paint / Deterioration**



**Exterior Siding — Peeling Paint / Deterioration**



**Exterior Siding — Woodpecker Damage**



**Exterior Siding — Peeling Paint / Deterioration**



**Exterior Siding — Localized Rot Observed**

**Photograph Addendum (Needed Repairs)**

Client	Sheldon Wheeler						
Property Address	35 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Exterior Siding — Peeling Paint / Deterioration**

**Exterior Siding — Peeling Paint / Deterioration**



**Exterior Trim — Deterioration**

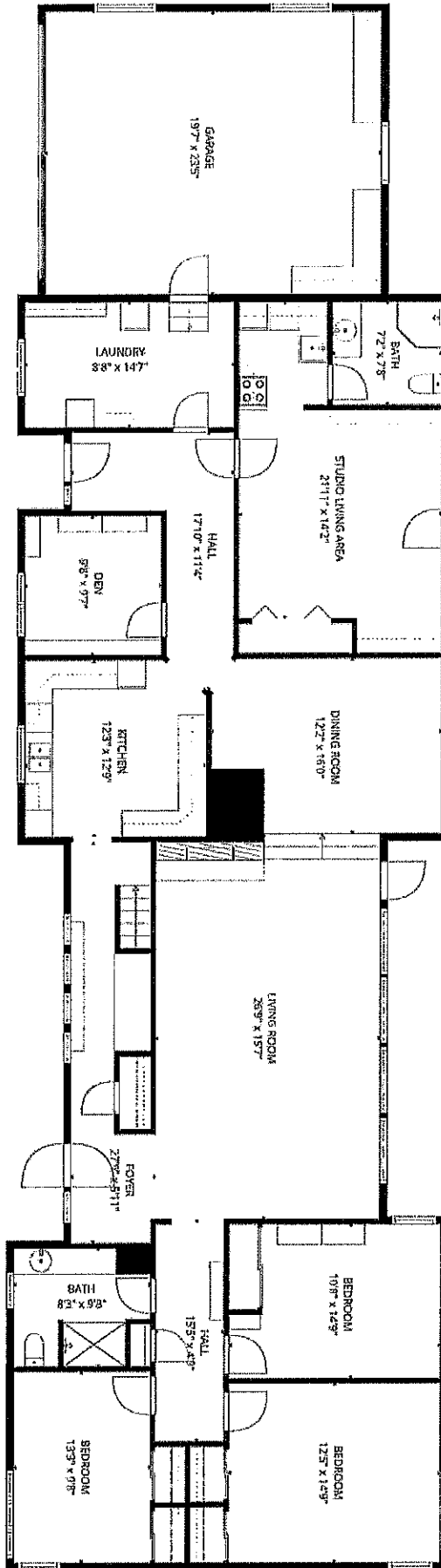
**Exterior Trim — Deterioration**



**Garage Window Trim — Rot / Deterioration**

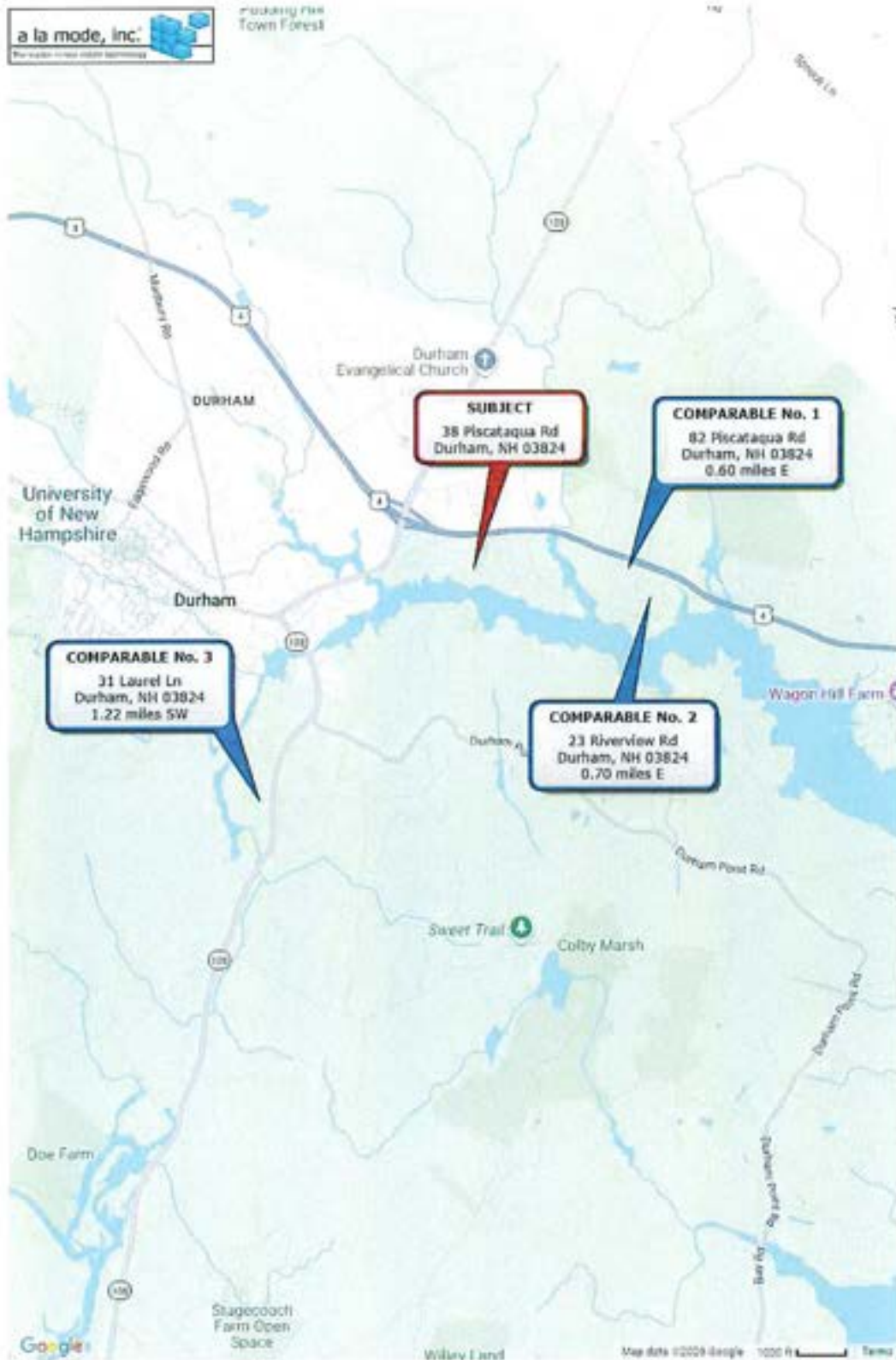
**Garage Window Trim — Rot / Deterioration**

# 1st Floor Plan



## Location Map

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH
Zip Code	03824				
Owner	Sheldon Wheeler & Shannon Gifford				



## Neighborhood Map

Client	Sheldon Wheeler				
Property Address	38 Piscataqua Rd				
City	Durham	County	Rockingham	State	NH Zip Code 03824
Owner	Sheldon Wheeler & Shannon Gifford				



### Aerial View

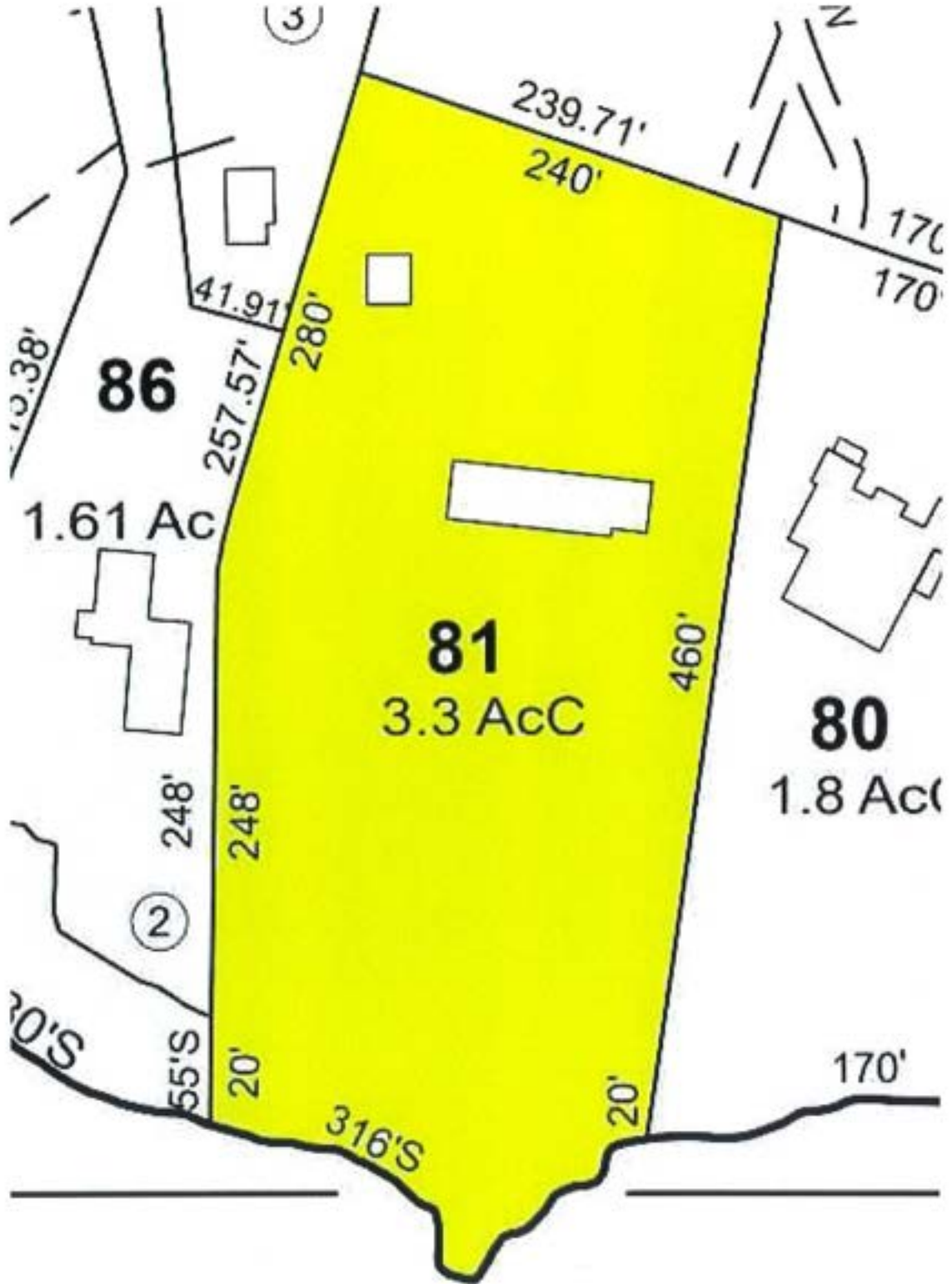
Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						





### Tax Assessor's Map (Additional View)

Client	Sheldon Wheeler						
Property Address	38 Piscataqua Rd						
City	Durham	County	Rockingham	State	NH	Zip Code	03824
Owner	Sheldon Wheeler & Shannon Gifford						



**Deed (Page #1)**

**Book: 5052 Page: 750**

Return to:  
Sean T. O'Connell, Esq  
Shalteen & Gordon, P.A.  
P.O. Box 977  
Dover, NH 03821-0977

E-Doc # 220011471      07/29/2022 10:34:04 AM  
Book 5052 Page 750      Page 1 of 2

CATHERINE A. BERUBE  
Register of Deeds, Strafford County  
LCHIP      STA200020      25.00

**WARRANTY DEED**

KNOW ALL PERSONS BY THESE PRESENTS, that I, **SHELDON WHEELER**, married, of 105 High Street, Winthrop, Maine 04364, for no consideration paid, grant to **SHELDON WHEELER** and **SHANNON GIFFORD**, husband and wife, of 105 High Street, Winthrop, ME 04364, as joint tenants with rights of survivorship, with *WARRANTY COVENANTS*, all of my right, title and interest, consisting of one hundred percent (100%) in the following premises:

A certain tract of land with the buildings thereon, situate off the southerly side of Piscataqua Bridge Road, in Durham, Strafford County and State of New Hampshire, and bounded and described as follows:

Beginning at a drill hole in the wall between premises now or formerly of the University of New Hampshire and that now or formerly of Emerson, said drill hole being located 427.0 feet, more or less, from Route No. 4, known as the Dover Point or Portsmouth Road; thence South 54° 39' East by land now or formerly of the University of New Hampshire 240.0 feet, more or less, to a concrete bound; thence South 24° 21' West by land now or formerly of the University of New Hampshire 460.0 feet, more or less, to a concrete bound set 20 feet, more or less, from the high water mark; thence continuing in the same course 20.0 feet, more or less, to the high water mark of the Oyster River; thence westerly by the high water mark of said Oyster River to land of Emerson; thence North 17° 33' East 20.0 feet, more or less, to a drill hole in the end of the wall at land of Emerson; thence continuing 248.0 feet, more or less, on the same course by land of Emerson to an angle in the wall; thence North 32° 33' East still by land of Emerson 280.0 feet, more or less, to the point of beginning, containing 3.15 acres, more or less.

Subject to the easements, reservations, rights of way, conditions, covenants and restrictions as set forth in deed from the University of New Hampshire to William L. and Millicent E. Prince dated July 10, 1950, and recorded in Strafford County Records, Book 583, Page 457.

Book: 5052 Page: 751

Meaning and intending to describe and convey the same premises conveyed to the Grantor by Fiduciary Deed of The Wheeler Family Revocable Trust and Warranty Deed of Margot Wheeler, both of this or near date and recorded in the Strafford County Registry of Deeds herewith. For additional title reference, please see Strafford County Registry of Deeds Book 3283, Page 0379.

This is not homestead property of the Grantor.

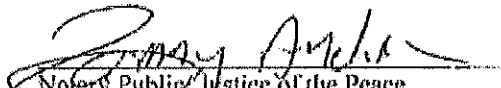
This is a noncontractual transfer for no consideration for the purpose of creating a joint tenancy between married people. This conveyance is exempt from New Hampshire Real Estate Transfer Tax pursuant to RSA 78-B:2 IX.

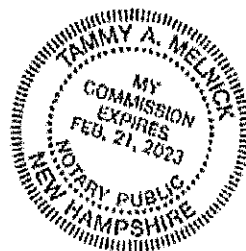
Dated this 29 day of July, 2022.

  
SHELDON WHEELER

STATE OF NH  
COUNTY OF Strafford

On this 29<sup>th</sup> day of July, 2022, before me, the undersigned officer, personally appeared SHELDON WHEELER, known to me (or satisfactorily proven) to be the person whose name is subscribed to the foregoing instrument and further acknowledged that he executed the foregoing instrument voluntarily for the purposes contained therein.

  
Notary Public/Justice of the Peace  
My Commission Expires:



**Appraisal License**



**State of New Hampshire**  
**OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION**

**Real Estate Appraisers Board**

Pursuant to RSA 310:8, I - this is to certify that

**DANIEL R COUTURE**

is licensed to practice as a(n)

**Certified Residential Appraiser**

LICENSE NO. NHCR-680

EXPIRATION DATE: 07/31/2026

*Always verify licenses online at <https://irma.nh.gov/licensing/certification/>*



# INVOICE

INVOICE NUMBER	
26-D0122	
DATE	
02/27/2026	
REFERENCE	
Internal Order #:	26-D0122
Client File #:	
Main File # on form:	26-D0122
Other File # on form:	
Federal Tax ID:	59-3827947
Employer ID:	

**TO:**

Sheldon Wheeler  
38 Piscataqua Road  
Durham, NH 03824

Telephone Number: (207) 557-2400      Fax Number:  
Alternate Number:                                      E-Mail: sheldon.w.wheeler@maine.gov

## DESCRIPTION

Client: Sheldon Wheeler  
Property Address: 38 Piscataqua Rd  
City: Durham  
County: Rockingham                                      State: NH                                      Zip: 03824  
Legal Description: Recorded in Book #6421 and Page #1439 of the Rockingham County Registry of Deeds

FEES	AMOUNT
Single Family Dwelling	1,100.00
<b>SUBTOTAL</b>	1,100.00

PAYMENTS	AMOUNT
Check #: 1086      Date: 02/13/2026      Description: Paid in full with check	1,100.00
Check #:	
Check #:	
<b>SUBTOTAL</b>	1,100.00

Paid in Full - Thank you - Dan Couture - 603-765-8213      **TOTAL DUE** \$ 0.00

Town of Durham, NH  
Property Tax Bill Calculation

Owner Sheldon Wheeler & Shannon Gifford  
PID 209-81  
Address 38 Piscataqua Road

**WHAT WAS TAXED**

Total Assessed Value	605,700	947,200
Exemption (solar,)		
Value Tax Applied To:	<u>605,700.00</u>	<u>947,200.00</u>

Credit (veterans,)

Tax Bill#:	119347	120809
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/12/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 6,156.94 17,873.66

Resulting in Taxes of:

Town	1,741.00	4,850.00
County	560.00	1,800.00
Local School	3,489.00	10,220.00
State School	366.00	1,004.00
Tax Calculated	<u>6,156.00</u>	<u>17,874.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 6,156.00 11,718.00

**WHAT SHOULD HAVE BEEN TAXED**

Total Assessed Value	605,700	822,800
Exemption (solar,)	-	-
Value Tax Applied To:	<u>605,700.00</u>	<u>822,800.00</u>

Credit (veterans,) - -

Tax Bill#:	119347	120809
PropTax Issue 1 <sup>st</sup> or 2 <sup>nd</sup>	1	2
Due Date:	7/2/2025	1/12/2026
Paid Date:	7/1/2025	1/12/2026

Tax Rate Applied:

Town	2.875	5.120
County	0.925	1.900
Local School	5.760	10.790
State School	0.605	1.060
Total Rate	<u>10.165</u>	<u>18.870</u>

tax will be roughly 6,156.94 15,526.24

Resulting in Taxes of:

Town	1,741.00	4,213.00
County	560.00	1,563.00
Local School	3,489.00	8,878.00
State School	366.00	872.00
Tax Calculated	<u>6,156.00</u>	<u>15,526.00</u>

Less Credit & 1st Bill  
is the Amount Billed: 6,156.00 9,370.00

**WHAT SHOULD BE ABATED**

Difference in Billed-SHB = Abate	-	2,348.00	<b>2,348.00 = To Be Abated</b>
RSA 76:17-a Rate of Interest Pybl	4.00%	4.00%	
Enter Date Town will Payback	6/19/2026	7/10/2026	
Number of Days of Interest =	353	179	
Interest Payable	-	46.06	<b>46.06 = Interest Owed</b>
Less Previously Abated Amount of			
<b>Total To Be Abated</b>	-	<b>2,394.06</b>	<b>2,394.06</b>