President declared a national emergency due to the outbreak. On March 13, 2020, Governor Sununu declared a state of emergency to support the State's response to the outbreak of the virus. That same day the Governor issued a stay at home order beginning at March 27, 2020.

Certain businesses were unable to be open to customers and in some instances, they were closed completely until an unknown date. The uncertainty of not knowing how long the virus would impact the health and well-being of not just individuals but the global, national, state, and local economies would have caused investors of some types of properties to account for a higher risk due to these unknowns.

I believe that some type of reduction in value was prudent to account for the higher risk in certain properties such as retail, hotels, motels, theaters, dine in restaurants, personal service businesses such as cosmetology, massage dentist, bowling and taxable medical facilities. Because March was the timeframe that official declarations were made regarding the pandemic I used one month of the years to calculate an 8% (1/12=. 834 or 8%) adjustment due to COVID-19. If the property was entirely closed the full 8% reduction was given to the building. The reduction was applied as a special condition in the deprecation and noted as CV for COVID-19. Since some properties are mixed use and the entire building was not impacted such as those buildings with retail on the first level and apartments on the upper levels the full adjustment was not applied to the assessment. Each property thought to have been impacted was looked at individually and if the entire building was closed due emergency orders the full 8% was given, if only half the building was impacted 4% was given, etc.
Some drive through restaurants such as fast food and coffee locations were given 4% because a large portion of their business is drive thru and they were still able to function.

Business such as, gas stations/convenience, drug stores, home improvement stores, grocery stores, dollar stores, big-box retailers such as Walmart, Target, housing and general offices did not receive any adjustment due to COVID-19 as they were deemed essential businesses and did not close.