State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 271-2687
www.nh.gov/revenue

Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

Michael B. Martell, Sr.
Assistant Director

May 18, 2009

Town of Stewartstown
Board of Selectmen
PO Box 119
West Stewartstown, NH 03597

Re: 2008 Assessment Review

Honorable members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;

B. Assessment practices substantially comply with applicable statutes and rules;

C. Exemption and credit procedures substantially comply with applicable statutes and rules;

D. Assessments are based on reasonably accurate data;

E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,

F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the 2005 edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you have met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Item C. Exemption and credit procedures did not meet the guidelines due to the fact that many of the approved applications for exemption and/or credit did not have the Selectmen's signature on them. Attached please find the Departments' worksheets indicating those file references. Also, it appears that many of these applications have not been reviewed in the recent past. It is recommended that all of the credit and exemption files be reviewed for completeness and to verify qualification.

Item B.4 Current Use procedures did not meet the guidelines due to various reasons. Some properties that had requested the recreation discount were not receiving it, or those that had not requested the discount were. One of the files reviewed contained less than 10 acres and was in current use (minimum of 10 acres is required). And, some of the files were missing applications and/or maps. It is recommended all current use files be reviewed and corrected as necessary.

The Department has assisted many communities in areas that needed attention. Please feel free to call us anytime and we would be more than willing to assist in any way we can.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to those staff members assisting with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2013.

If you have any questions, feel free to contact me.

Sincerely,

Stephan W. Hamilton, Director
Property Appraisal Division

Cc: File