



# State of New Hampshire Department of Revenue Administration

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Director

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May 13, 2009

Board of Selectmen  
Town of Whitefield  
7 Jefferson Road  
Whitefield, NH 03598

RE: 2008 Assessment Review

Dear Honorable Members of the Board:

The New Hampshire Department of Revenue Administration has completed its initial review based on the six assessment areas specifically identified in 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.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

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 and/or that of the applicant on them. Also, some of the veteran's applications did not contain the dates of service. 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. It appears all of the properties are receiving the 20% recreation adjustment, where many have indicated their property is not open to recreation. Also, the equalization ratio is not being applied to the current use values as required by statute. And, some of the files were missing applications and/or maps. It is recommended all current use files be reviewed and corrected as necessary.

**Item B.5 Appraisal Contracts** did not meet the guidelines, as the town does not have a written contract for assessing services. It is recommended that one be obtained for general assessing services as well as the planned 2009 value update.

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.

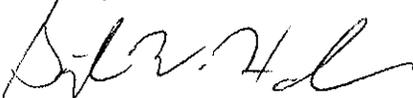
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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 RSA 75: 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 2009.

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

Sincerely,



Stephan W. Hamilton, Director  
Property Appraisal Division

Cc: File