



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

David M. Cornell
Assistant Director

April 22, 2011

Board of Selectmen
Town of Ossipee
PO Box 67
Center Ossipee, NH 03814

RE: 2010 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 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 most recent 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 B.2 Assessments as of April 1, 2010: Eleven of the thirty properties reviewed did not meet current ASB Guidelines. Many of the properties did not indicate on the property record card that an inspection had occurred. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4.a-c Current Use: Files need to be reviewed periodically and properties receiving documented stewardship should have the necessary documentation on file. Although the Town has requested category maps for properties lacking maps, it is recommended that the Town continue to make every attempt to obtain the maps from the property owners. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item F.1 USPAP Compliant Report: The USPAP Appraisal Report provided to the DRA was found to be non-compliant. Attached please find the Departments' worksheet.

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 2015.

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

Sincerely,



Stephan W. Hamilton, Director
Property Appraisal Division

cc: File