State of New Hampshire
Department of Revenue Administration

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PROPERTY APPRAISAL DIVISION
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June 13, 2012

Town of Wentworth
Board of Selectmen
PO Box 2
Wentworth, NH 03282

RE: 2011 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 III,B.4a-c: Current Use procedures still need some work in order to comply with applicable statutes and rules. I suspended review after finding ten of the files did not meet the ASB Guidelines. A thorough review of current use files is recommended. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item III,C.1a: Veteran credit procedures still need some work in order to comply with applicable statutes and rules. The town should review all files to ensure the applicant qualifies under the RSA's. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item III,C.2 and 3: Religious/educational/charitable entity procedures still need work in order to comply with applicable statutes and rules. The BTLA Form A-9 and A-12 are not filed with the town for 2011. These forms should be filed annually. Attached please find the Departments' worksheets indicating areas that should be addressed.

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 the town personnel who assisted with information retrieval and for their cooperation during the entire review process.

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 2016.

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

Sincerely,

Stephan W. Hamilton, Director
Property Appraisal Division

cc: File