State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5950
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

March 9, 2012

Town of Windsor
Board of Selectman
14 White Pond Road
Windsor, NH 03244

RE: 2011 Assessment Review

Honorable Members of the Board of Selectman:

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.

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.

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 B. *Current Use procedures and* ***Item C****. Credit procedures still need some work in order to comply with applicable statutes and rules. 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 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 2016.

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

Sincerely,

Stephan W. Hamilton, Director
Property Appraisal Division

cc: File

NH DEPARTMENT OF REVENUE ADMINISTRATION
PROPERTY APPRAISAL DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2011

ASB III, B. 4. a-c

Name of Municipality:	**Windsor**

Total Number of Parcels	71
Total of Parcels Sampled	25
Percent of Total Parcels Sampled	35.21%
Samples with Errors	21
Samples without Errors	4
Percent of Samples without Errors (minimum 85%)	16.00%

Municipality of **Windsor** in the category of **APPLICATION OF CURRENT USE**:

Falls Within Guidelines	
Does Not Fall Within Guidelines	x

COMMENTS:

DRA Monitor Signature:	Gregory A. Heyn, CNHA	Date:	11/01/11
DRA Supervisor Initials:		Date:	

NH DEPARTMENT OF REVENUE ADMINISTRATION
PROPERTY APPRAISAL DIVISION

CREDITS COVER SHEET as of APRIL 1, 2011

ASB III, C. 1.a

Name of Municipality:	**Windsor**

Total Number of Parcels in Sample	11
Total of Parcels Sampled	11
Percent of Total Parcels Sampled	100.00%
Unacceptable Samples	7
Acceptable Samples	4
Percent of Acceptable Samples (minimum 95%)	36.36%

Municipality of **Windsor** in the category of **Credits**

Falls Within Guidelines	
Does Not Fall Within Guidelines	x

COMMENTS:

DRA Monitor Signature:	Gregory A. Heyn, CNHA	Date: 11/01/11
DRA Supervisor Initials:		Date: