



State of New Hampshire Department of Revenue Administration

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Margaret L. Fulton
Assistant Commissioner

June 7, 2013

Town of Richmond
Board of Selectmen
105 Old Homestead Highway
Richmond, NH 03470

RE: 2012 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.

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.2. Assessments as of April 1. The inventory program needs some work in order to comply with applicable statutes and rules. Permits submitted should be provided to, and addressed by the assessor. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.3. Inventory Program. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4.a-c Current Use. The current use files still need some work in order to comply with applicable statutes and rules. Follow up needs to be done to assure applications and site maps are in the town's files. The recreation discounts should be applied if the applicant requested it, otherwise no discount should be applied. Missing or outdated documented stewardship plans need to be requested. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.a Credits. The Town should review all the files for those receiving a veteran credit. Several files did not have applications; or PA-33 Forms if they property is in a trust. The town has not reviewed the files since 2008. The Department recommends the town review all files and comply with the applicable statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.b Exemptions. The Town should review all the files for those receiving an exemption. Nine out of the eleven samples did not have an application; The town has not reviewed the files since 2008. The Department recommends the town review all files and comply with the applicable statutes. 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 2017.

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

Sincerely,



Stephan W. Hamilton, Director
Property Appraisal Division

cc: File