



State of New Hampshire Department of Revenue Administration

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May 7, 2013

Town of Rollinsford
Board of Selectmen
P.O. Box 309
Rollinsford, NH 03869

RE: 2012 Assessment Review

Honorable Members of the Board of Carroll:

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:

ASB III B.1 - Access to Public Records: The town has personal information attached to PA-29's, which is available to the public. Please refer to the attached Public Records worksheet.

ASB III B.2 - Inventory Program: Ninety-five percent (95%) of property record cards sampled should reflect assessments as of April 1, 2012. The information from the building inspector to the assessor does not appear to be working. Please refer to the attached Inventory Program worksheet.

ASB III B.4a-c - Current Use: The Municipality is missing the following from the Current Use files: Form A-10 Applications and site maps. Please refer to the attached Current Use worksheet.

ASB III C.1.a - Credits: The Municipality could not locate applications for fifty percent (50%) of the sampled files. Please refer to the attached Credit worksheet.

ASB III C.1.b - Exemptions: The Municipality could not locate applications for almost fifty percent (50%) of the sampled files. Please refer to the attached Exemption worksheet.

ASB III, C.2&3 Religious, Educational and Charitable Exemptions: The BTLA Form A-9 Application is not being properly filed by April 15th for Tax Exempt properties. Please refer to the attached Religious, Educational and Charitable 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 Beverly Dionne, Selectmen's Assistant, who assisted 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