



# 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](http://www.nh.gov/revenue)



Kevin A. Clougherty  
Commissioner

Margaret L. Fullon  
Assistant Commissioner

PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

Michael B. Martell, Sr.  
Assistant Director

April 22, 2009

Town of Ashland  
Board of Selectmen  
PO Box 517  
Ashland, NH 03217

RE: 2008 Assessment Review

Dear Honorable Members of the Board:

The New Hampshire Department of Revenue Administration has completed its initial 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 2005 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.4 Current Use.** The town has a contract with the Assessor to manage and maintain the current use files. Some work is still needed in order to bring the files into compliance with RSA 79:A-5. Attached please find the Departments' worksheet indicating areas that should be addressed.

**Item C.2 & 3 Religious, Educational & Charitable Exemptions.** The town mailed letters to property owners who are tax exempt requesting they comply with RSA 72:23-c which includes annually filing BTLA Form A-9 and A-12 (RSA 72:23, VI), if necessary.

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.

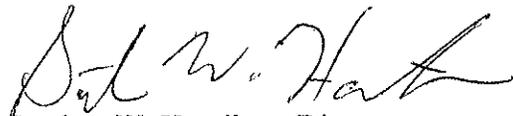
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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 RSA 75: 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 2013.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Stephan W. Hamilton". The signature is fluid and cursive, written over the printed name.

Stephan W. Hamilton, Director  
Property Appraisal Division

Cc: File