



# 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. Fulton  
Assistant Commissioner

PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

May 20, 2011

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

RE: 2010 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 some of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:**

Item B, Inventory Program:

Category B2 did not meet the requirements of achieving 95% of sampled building permits which reflect assessments as of April 1, 2010.

Item B, Current Use Records:

Sampled parcels did not meet the minimum score of 85%. Many of the sampled parcels either lacked adequate site maps and/or original A-10 Current Use applications were not located.

Item C, Credits:

Sampled parcels did not meet the minimum 95% considered to be acceptable. The significant issue is periodic review (at least once every five years) by Assessors.

Item C, Exemptions:

Sampled parcels did not meet the minimum 95% considered to be acceptable. The significant issue is periodic review (at least once every five years) by Assessors.

Item C, Religious, Educational, and Charitable Exemptions:

Sampled parcels did not meet the minimum 95% considered to be acceptable. The significant issue was a lack of timely file A-9's and A-12's.

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.

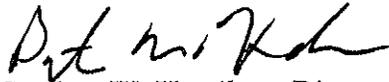
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to Beverly Dionne, Selectmen's Assistant, who assisted with information retrieval, as well as, assisting 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 2015.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Stephan W. Hamilton".

Stephan W. Hamilton, Director  
Property Appraisal Division

cc: File