



# State of New Hampshire Department of Revenue Administration

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PROPERTY APPRAISAL DIVISION  
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June 10, 2011

Board of Selectmen  
Town of Woodstock  
PO Box 156  
North Woodstock, NH 03262

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.

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.a-c Current Use: When a taxpayer files the A-10 Current Use application the Selectmen need to approve or deny the application. Once the application is approved it needs to be recorded at the county registry. Files need to be reviewed periodically and properties receiving

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*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.*

documented stewardship should have the necessary documentation on file. Although the Town has requested category maps for properties lacking maps, it is recommended that the Town continue to make an attempt to obtain the maps. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1 Credits: When a property is held in Trust or Life Estate and receives a veteran's credit, a Form PA-33, Statement of Qualification needs to be completed by the taxpayer and submitted to the Town along with a copy of their trust document indicating that they are the beneficial owner of the trust or life estate. Files need to be reviewed to determine that all taxpayers receiving a tax credit has an application on file with the Town. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1 Exemptions: When a property is held in Trust or Life Estate and receives an elderly exemption, a Form PA-33, Statement of Qualification needs to be completed by the taxpayer and submitted to the Town along with a copy of their trust document indicating that they are the beneficial owner of the trust or life estate. Files need to be reviewed to determine that all taxpayers receiving an exemption has an application on file with the Town. Any taxpayer who is legally blind needs to have a letter from the Department of Education stating that they are blind. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2 & 3 Religious, Educational & Charitable Exemptions: Each year a taxpayer who qualifies as a Religious, Educational & Charitable entity needs to file a BTLA Form A-9 application with the Town, before April 15<sup>th</sup>. Charitable organizations are also required to file a BTLA Form A-12 and provide a financial statement to the Town before June 15<sup>th</sup> each year. The Town needs to review these yearly to confirm that the entities have filed these forms. 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 2015.

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

Sincerely,

  
Stephen W. Hamilton, Director  
Property Appraisal Division

cc: File