



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5950
www.nh.gov/revenue



Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

June 1, 2012

PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

Town Eaton
Board of Selectmen
83 Brownfield Road
PO Box 88
Eaton, NH 03832

RE: 2011 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.

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.

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 ASB III, B.a-c Current Use. The current use procedures need some work in order to comply with applicable statutes and rules. Twenty-one of the thirty-two samples reviewed did not fall within the ASB guidelines. Attached please find the Departments' worksheets indicating the areas that should be addressed.

Item ASB III, B.4d Land Use Change Tax. For property being taken out of Current Use, The town's Contract Assessor, Northtown Associates should provide documentation for additional sales to support the opinion of the market-value for the area being removed from Current Use. The sale price of the subject being removed does not always reflect the true market-value. Attached please find the Departments' worksheets indicating the areas that should be addressed.

Item ASB III, B.5a Assessing Contracts The Contract Assessor, Northtown Associates needs to provide the town with a contract on a yearly basis, whether they are performing General Assessing or Updating values. The last written contract Northtown has supplied the Town was back in 2008. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item ASB III, C.1a Credits. Five of the twenty-one samples reviewed did not fall within the ASB guidelines. Attached please find the Departments' worksheets indicating the areas that should be addressed.

Item ASB III, C.2&3 – Religious, Educational and Charitable Exemptions. The organizations that currently receive an exemption for religious/educational/charitable purposes need to comply with filing proper paperwork in a timely manner. The deadline for filing the BTLA Form A-9 application is April 15th. The deadline for filing the BTLA Form A-12, financial statements for a charitable organization, is June 15th.

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.

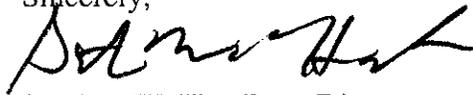
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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 2016.

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, with a large initial "S" and a long horizontal stroke extending to the right.

Stephan W. Hamilton, Director
Property Appraisal Division

cc: File