



# 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

PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

May 3, 2012

Town of Freedom  
Board of Selectmen  
P.O. Box 227  
Freedom, NH 03836

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 B.2 Inventory Program. Six of the properties reviewed did not reflect what was actually on the property as of April 1st. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.a Credits. The credit files still need some work in order to comply with applicable statutes and rules. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2 & 3 Religious, Educational & Charitable Exemptions. The town appears to be receiving Form A-9 after the April 15<sup>th</sup> filing date listed in RSA 72:23III. One charitable property appears to be filing the Form A-9 and A-12 after the filing date listed in RSA 72:23VI. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item D.1 Accuracy of Data. Eight of the properties reviewed did not meet the ASB Guidelines; three properties had an error rate greater than 7.5% for improvements only and five properties had an error rate greater than 5.0% for combination of land and improvements. Attached please find the Departments' worksheets indicating areas that should be addressed.

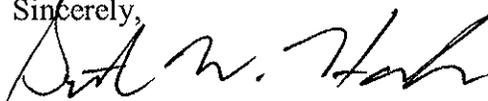
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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,



Stephan W. Hamilton, Director  
Property Appraisal Division

cc: File