



State of New Hampshire
Department of Revenue Administration

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John T. Beardmore
Commissioner

Kathryn E. Skouteris, ESQ.
Assistant Commissioner

April 29, 2014

Town of Lisbon
ATTN: Board of Selectmen
46 School Street
Lisbon, NH 03585

RE: 2013 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.

MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

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 met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item B.2 - Inventory Program. The inventory portion still needs some work in order to comply with applicable statutes and rules. The town needs to ensure that all building permits are reviewed by the assessor and the visit history is being recorded properly. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4a-c - Current Use. The Town does not have current use applications or site maps on file. The Town is not applying the recreational discount as required. The town is not complying with CUB 304, value ranges. I recommend the town review the current use files and bring them in to compliance with the state statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.b - Exemptions. The town had one application in the sample that could not be located and some of the applications were not approved by the municipal assessing officials. I recommend the town re-qualify all applicants to ensure they comply with all state statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2&3 - Religious, Educational & Charitable Exemption. The town is not receiving BTLA Form A-9's by April 15th for religious, educational or charitable applicants receiving the exemption. This does not comply with the state statute. I recommend the town re-qualify all applicants to ensure they comply with state statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item D.1 - Accuracy of Data. After reviewing the Accuracy of the town's data, it was determined that the properties that did not meet the ASB standards had been reviewed by the previous assessor and were scheduled to be reviewed in the cycle period for this coming year by the new contract assessor. After discussion with the municipal assessing officials, the town requested that the new Assessment Review year be changed from 2018 to 2014, which has been approved by Director, Stephan Hamilton. This should correct the accuracy of the data and the town should meet the standards in 2014. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item E.1 - Price Related Differential (PRD). The PRD is 1.06, and should fall between .98 and 1.03. The town is contracted to perform a full town wide update in 2014 which should bring the statistic in to compliance.

Item F.1 - USPAP Compliance. The town's updated all values in 2009. The USPAP report was non-compliant. The town is contracted to completing a full update in 2014. A contract has been signed with a new contract assessor. A compliant USPAP report is included in the new contract.

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. We will be in contact with you to schedule a meeting to review this report. We are available to provide assistance to you in any areas not met, if needed.

We would like to thank the staff members who assisted 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 2014.

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

Sincerely,



Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file