State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov

John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

MUNICIPAL AND PROPERTY DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

February 10, 2014

Town of Stewartstown
Board of Selectmen
PO Box 119
W. Stewartstown, NH 03597

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.

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.4a&b – Current Use procedures still need some work in order to comply with applicable statutes and rules recommendation is to locate the application (or equivalent) copy for the individual file as well as a site map with current use categories indicated. Attached, please find the Departments' worksheets indicating areas that should be addressed.

Item C.1a - Credit procedures still need some work in order to comply with applicable statutes and rules. Recommendations are to review all files which involve a trust or life estate, and include a completed form PA-33 for each. 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. 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 2018.

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

Sincerely,

Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file