State of New Hampshire
Department of Revenue Administration

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MUNICIPAL AND PROPERTY DIVISION
Stephan W. Hamilton
Director

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Assistant Director

March 16, 2015

Town of Gorham
ATTN: Board of Selectmen
20 Park Street
Gorham, NH 03581

RE: 2014 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 met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item A.2 – Cofficient Of Dispersion of 20.0 or less. The Coefficient of Dispersion (COD) for the municipality's median ratio should not be greater the 20.0 without the use of a confidence interval. The town's COD is 29.02.

Item B.4 a, b & c – Current Use. After reviewing the files, the town was missing applications, site maps, and information of the application being recorded at the registry of deeds. Some of the stewardship documentation was either missing or expired. The Department recommends the town review all current use files to make sure the applicants meet the current use statutes and rules. Attached please find the Department's worksheets indicating areas that should be addressed.

The town did not incur any recent Land Use Change Tax (LUCT) bills, the Department recommends if a LUCT be assessed in the future, the Board of Selectmen request adequate documentation to support the assigned market value

Item B.5 a & b – Contract and Personnel. The Company did not mail an executed copy of the contract for assessing services and cyclical work performed in 2014, or a list of employees to the department prior to beginning any appraisal work per RSA 21-J:11,I.

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, the town's last full revaluation was 2012, your next town-wide reappraisal must be completed no later than 2017.

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

Sincerely,

Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file