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

March 16, 2016

Town of Orange
Board of Selectmen
PO Box 37
Canaan, NH 03741

RE: 2015 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 B.4 a – Current Use. Tax maps should be reviewed for adequate delineation of current use vs. non-current use lands; and delineation of current use categories. Files should be reviewed to be sure they contain original application paperwork. Recreational discounts should be applied in the CAMA system in accordance with documentation found in current use files. Attached, please find the Department's worksheets indicating areas that should be addressed. Note: A review of Current Use files by the Selectmen's Secretary is ongoing.

Item C.1 a – Credits. Veteran credits have been reviewed within the past 5 years and qualifying documentation is on file. However, two applicants had been receiving credits for the 2015 year without qualifying paperwork. The Veteran's Council has since reviewed the discharge documentation for the two veterans and agrees with the determination that they are ineligible. The credits will be removed for the 2016 tax year. Attached, please find worksheets indicating the Department's findings.

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 2020.

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

Sincerely,

Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
file