# State of New Hampshire
# Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
Stephan W. Hamilton
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June 7, 2017

Town of Jefferson
ATTN: Board of Selectmen
PO Box 81
Jefferson, NH 03583-

RE: 2016 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 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 have met most of the above standards adopted by the Assessing Standards Board (ASB), with the exception of the following:

Item III.B.2 Inventory of Property. The sampled properties should reflect assessments as of April 1. Five of the properties sampled did not reflect what was on the property as of April 1. Attached please find the Department's worksheets indicating areas that should be addressed.

Item III,B.4.a-c Current Use. The ranges for current use are not being assessed per CUB 304. The recretional discounts are not being applied correctly, land has been removed from current use (LUCT) but not assessed out of current use, management plans are expired and need to be updated. We recommend the town review all current use files to ensure they comply with laws and rules. Attached please find the Department's worksheets indicating areas that should be addressed.

Item III,C.1.a Credits. One of the sampled applications does not meet the criteria in RSA 72:28. One application was not signed, is in a Trust and is missing Form PA-33. Attached please find the Department's worksheets indicating areas that should be addressed.

Item ASB III,C.2 Religious, Educational and Charitable Exemptions. The town did not have the BTLA Form A-9 on file for the sampled applicants who are receiving the exemption. The town should review these annually and applicants need to file the BTLA Form A-9 annually to comply with RSA 72:23. Attached please find the Department's 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 puersuant to RSA 75:8-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 2021.

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

Sincerely,

Stephan W. Hamilton, Director
Municipal and Property Division

cc: Assessing Standards Board
File