State of New Hampshire
Department of Revenue Administration

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July 11, 2017

Town of Marlborough
ATTN: Board of Selectmen
PO Box 487
Marlborough, NH 03455-

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.

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

Item III.B.4.a Current Use. The town is missing applications, adequate maps indicating land in current use and not in current use, recreational discounts are not being applied properly. The town should review all current use files to ensure they comply with state laws and Cub rules. Attached please find the Department's worksheets indicating areas that should be addressed.

Item III,B.4.d Land Use Change Tax (LUCT). The town issued two Land Use Change Taxes. One did not have the Form A-5 assessing the tax signed by the municipal assessing officials. Attached please find the Department's worksheets indicating areas that should be addressed.

Item III, C.1.a Credits. Several applications were not approved by the municipal assessing officials; two were missing an application; some of the applicants did not qualify and, applicants who are listed in a trust have not filed the Form PA-33. The Town should ensure all applicants comply with RSA 72:28 and 72:35. Attached please find the Department's worksheets indicating areas that should be addressed.

Item III, C.1.b Exemptions. Several applications were not found or approved by the municipal assessing officials; One applicant did not qualify, was over the income limit; and, proper documentation was not supplied. The Town should ensure all applicants comply with laws and rules. Attached please find the Department's worksheets indicating areas that should be addressed.

Item ASB III, C.2 and C3 Religious, Educational and Charitable Exemptions. The town did not have the BTLA Form A-9 on file for several applicants receiving the exemption. The Charitable entities have not filed a BTLA Form A-12. The town should review these annually and applicants need to file the BTLA Form A-9 annually and charitable entities need to file BTLA Form A-12 annually to comply with RSA 72:23. Attached please find the Department's worksheets indicating areas that should be addressed.

We recommend the Town request adequate supporting documentation for the assigned market value for Land Use Change Taxes being assessed.

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