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# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
Stephan W. Hamilton  
Director

Thomas P. Hughes  
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July 13, 2018

Town of Carroll  
ATTN: Board of Selectmen  
PO Box 146  
Twin Mountain, NH 03595-

RE: 2017 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 ASB III, B. 4 a-c, Current Use

No files for Current Use were found, so we could not verify A-10 applications, recreation discount, or site map. Equalization ratio was applied correctly. Also could not verify appropriate Stewardship, and CUB 304 value ranges. Although the Town is working on Current Use, no files of sampled properties were found. Individual files should be created for each parcel in C.U., and pertinent documents should be kept in each, including a copy of the tax card. Letters requesting missing documents should be sent, and a copy placed in the file. This project is typically done through the Selectmen's office, rather than the tax collector.

Item ASB III, C.2. and 3, Religious, Educational and Charitable Exemptions

No A-9 applications or A-12 forms were found on file for any sampled properties. It is recommended that a reminder letter and/or application be sent to those properties receiving exempt status, or be subject to losing their exemption. This is important, as they are receiving a total property tax exemption, which the rest of the taxpayers are supporting.

Item ASB III, C. 1. b, Exemptions

Six of the exemption files sampled did not have any backup for qualification, and one of those was receiving the wrong exemption amount. Elderly Exemptions should be re-qualified at least every five years to make sure they meet income and asset limitations, and the exemption amounts need to be adjusted based on age.

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 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 2022.

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

Sincerely,



Stephan W. Hamilton, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File