



# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
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June 29, 2018

Town of Rollinsford  
ATTN: Selectmen  
PO Box 309  
Rollinsford, NH 03869-

RE: 2017 Assessment Review

Honorable Members of the 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:

Under RSA 21-J:11-a and Assessing Standards Board, III, B.4 a-b, properties receiving a current use assessment need to meet the requirements of RSA 79-A:5. Please review your files to ensure properties receiving a current use assessment contain all required documentation.

Under Assessing Standards Board III, C.1 a & b, individuals receiving a property tax exemption or credit shall have their eligibility reviewed at least once every assessment review cycle. It is recommended that the town adopt a procedure to ensure such reviews are timely and sufficient to ensure those that receive a credit and or exemption still meet the requirements of the applicable state statute.

Under Assessing Standards Board III, C. 2 and 3 as well as RSA 72:23 C and 74:2; Religious, Educational and Charitable properties seeking a property tax exemption shall file annually with the governing body of the community the property is located. It is recommended that the town adopt a procedure to ensure properties that receive such an exemption file their BTLA forms A9 and or A12 forms timely and that the forms are reviewed for the accuracy of the content.

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