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

Lindsey M. Stepp
Commissioner

Carollynn J. Lear
Assistant Commissioner

MUNICIPAL AND PROPERTY DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 23, 2019

Town of Kingston
ATTN: Board of Selectmen
PO Box 716
Kingston, NH 03848-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Kingston's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Kingston achieved substantial compliance with applicable statutes and rules. The Department considered compliance with 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 (ASB) 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, either by 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) shall be produced.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Kingston is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4a - Current Use. Six samples were missing all current use documentation. Four others were missing either an A-10 form, a map, or both.

ASB III, C. 1a - Credits. Most samples showed no documented review in the last 5 years. Two samples where a veteran is deceased should be requalified under their spouse. One sample had an applicant listed under a trust with no PA-33 on file, another was missing all credit documentation.

ASB III, C. 1b - Exemptions. Five samples showed no documented review in the last 5 years. Two samples were missing all exemption documentation. One sample had an applicant listed under a trust with no PA-33 on file, and another was granted an exemption without an endorsement by the Board of Selectmen.

ASB III, C. 2 - Religious, Educational, and Charitable. One sample was missing a BTLA form A-9.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

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

Sincerely,

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File