State of New Hampshire
Department of Revenue Administration

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MUNICIPAL AND PROPERTY DIVISION
James P. Gerry
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Assistant Director

March 4, 2020

Town of New Hampton
ATTN: Board of Selectmen
6 Pinnacle Hill Road
New Hampton, NH 03855

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 New Hampton's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in New Hampton 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 New Hampton 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. 2. and 3. Assessments as of April 1, 2018. Five properties sampled were missing items or had listing errors on the dwellings. Four properties sampled had missing outbuildings.

ASB III, C. 1. b. Exemptions. One file sampled had no form PA-33 for property in a trust, and another property was an irrevocable trust which is not an allowable type of ownership to receive an exemption pursuant to RSA 72:29 VI and Rev 401.16(b).

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

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality: New Hampton

B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1

B3-Revised Inventory program that addresses compliance with RSA 75:8

Municipality of New Hampton in the category of ASSESSMENTS as of April 1, and REVISED INVENTORY PLAN:

	B2	B3
Met Standard		X
Did Not Meet Standard	X	

Comments:

Has some SOP's on computer - not complete.

DRA Appraiser Signature:	Philip Bodwell	**Date:**	2/25/2020
DRA Supervisor Initials:	PB	**Date:**	2/25/2020

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: New Hampton **Date of Review:** 2/6/2019

Assessments RSA 74:1

Sample Number:	Parcel ID:	Values Reflect April 1:
1	R03-034-000	Yes
2	R04-004-I00	Yes
3	R04-041-C00	Yes
4	R04-051-000	Yes
5	R06-002-C00	No
6	R06-006-B00	Yes
7	R10-034-A00	Yes
8	R11-017-000	Yes
9	R11-017-001	No
10	R11-017-003	Yes
11	R11-017-012	No
12	R11-017-017	Yes
13	R11-017-026	No
14	R11-017-031	Yes
15	R11-017-037	No
16	R11-017-039	No

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: New Hampton **Date of Review:** 2/6/2019

Assessments RSA 74:1

Sample Number:	Parcel ID:	Values Reflect April 1:
17	R11-017-041	Yes
18	R11-017-042	Yes
19	R11-027-000	No
20	R12-016-A00	Yes
21	R12-023-C00	Yes
22	R13-014-A00	Yes
23	R14-011-B00	Yes
24	R15-001-000	No
25	R15-004-000	Yes
26	R17-013-C00	Yes
27	R18-023-000	Yes
28	R18-023-A00	Yes
29	U04-020-000	No

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality:	New Hampton	**Date of Review:**	2/6/2019

Assessments RSA 74:1

Sample Number: **Parcel ID:** **Values Reflect April 1:**

Comments:

Sample #5, heat is gas/FA no duct (Monitor.) Sample #9, rear deck observed larger than on card. Sample #11, observed deck on rear not noted on card. Did not observe central AC. Sample #13, observed 8x12 shed not on card. Sample #15, temporary depreciation noted on card, Work finished prior to 4/1/18. Sample #16, observed patio not noted on card. Sample #19, 8x11 Patio observed as 12x18. Sample #24, exterior observed as vinyl, observed screenhouse and deck not noted on card. Sample #29, observed 8x24 patio not noted on card.

DRA Appraisar Signature:	Philip Bodwell	**Date:**	2/6/2019
DRA Supervisor Initials:	PB	**Date:**	2/28/2020

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS COVER SHEET APRIL 1, 2018

ASB III, C. 1. b

Name of Municipality:	New Hampton

Total Parcels Sampled	13
Unacceptable Samples	2
Acceptable Samples	11
Percent of Acceptable Samples (Minimum 95%)	84.6%

Municipality of New Hampton in the category of EXEMPTIONS:

Met Standard	
Did Not Meet Standard	X

Comments:

DRA Appraiser Signature:	Philip Bodwell	**Date:**	2/28/2020
DRA Supervisor Initials:	PB	**Date:**	2/28/2020

Exemptions Cover Sheet
Revised April 2015

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: New Hampton **Date of Review:** 2/6/2019

Sample Number	Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant (April 15)	Application Approved and signed by the Assessing officals or designee	Proper Documentation supplied? (Elderly, Disabled, Blind, Deaf)	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption?	Reviewed within past five years? Yes/No	Met/Not Met
1	R01-012-000	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
2	R04-068-000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
3	R05-004-000	Elderly	Yes	Yes	Yes	Yes	Yes	2018	Met Standard
4	R07-019-000	Elderly	Yes	Yes	Yes	N/A	Yes	2015	Met Standard
5	R07-032-A00	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
6	R11-022-A00	Elderly	Yes	Yes	Yes	No	Yes	2015	Did Not Meet Standard
7	R11-026-000	Blind	Yes	Yes	Yes	Yes	N/A	2011	Met Standard
8	R11-030-000	Elderly	Yes	Yes	Yes	Yes	Yes	2018	Met Standard
9	R13-015-000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
10	R14-005-000	Elderly	Yes	Yes	Yes	N/A	Yes	2018	Met Standard
11	R17-018-D00	Elderly	Yes	Yes	Yes	No	Yes	2018	Did Not Meet Standard

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

EXEMPTIONS WORKSHEET as of APRIL 1, 2018

ASB III, C. 1.b

Name of Municipality: New Hampton **Date of Review:** 2/6/2019

Sample Number	Parcel ID:	Exemption Type:	Application Completed, timely filed, and signed by the applicant (April 15)	Application Approved and signed by the Assessing officals or designee	Proper Documentation supplied? (Elderly, Disabled, Blind, Deaf)	If Applicant is listed under a trust, is a PA-33 Form filed	Is applicant receiving the proper amount of exemption?	Reviewed within past five years? Yes/No	Met/Not Met
12	R20-036-000	Elderly	Yes	Yes	Yes	N/A	N/A	2016	Met Standard
13	R20-066-000	Elderly	Yes	Yes	Yes	Yes	Yes	2017	Met Standard

Comments:

Sample #6,no PA-33 on file; request letter sent on 2/6/19. Sample #11, irrevocable trust is not an allowable type of ownership under 72:29 VI and Rev 401.16 (b).

DRA Appraiser Signature: Philip Bodwell **Date:** 3/14/2019

DRA Supervisor Initials: PB **Date:** 2/28/2020