State of New Hampshire
Department of Revenue Administration

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May 19, 2009

Board of Selectmen
Town of Benton
221 Coventry Rd
Benton, NH 03785

RE: 2008 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 the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the 2005 edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

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.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

We are pleased to report that you have met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Item A.2 Uniformity of Assessments did not meet the guidelines, as the coefficient of dispersion (COD) was 29.0 for 2008. The guidelines require this to be less than 20. The COD is a measure of property assessment uniformity between properties and is affected by the recognition and implementation of factors that influence market value. Analysis of some of these factors (eg. time trending, site influence adjustments, and views) were lacking per the USPAP Standard 6 Compliance Checklist.

Item B.4 Current Use still needs some work in order to comply with applicable statutes and rules. Attached please find the Departments' worksheets indicating areas that should be addressed. We recommend that the Town take the appropriate steps to review current use files in order to comply with RSA 79-A:5.

Item F. USPAP Compliant Report is not substantially compliant per the final letter regarding the 2008 valuation update mailed to the Board of Selectmen on March 31, 2009.

The Department has assisted many communities in areas that needed attention. Please feel free to call us anytime and we would be more than willing to assist in any way we can.

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. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to those staff members assisting 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 RSA75: 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 2013.

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

Sincerely,

Stephan W. Hamilton, Director
Property Appraisal Division
Cc: File