



State of New Hampshire Department of Revenue Administration

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May 18, 2009

Town of Mason
Board of Selectmen
16 Darling Hill Road
Mason, NH 03048

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.

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 guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

- **Item B. 5c – Current Use** – The Town does not comply “with the provisions of the NH BTLA’s Marlow Decision”. A grid was mailed to Current Use landowners and those who returned them to the Town of Mason had an adjustment applied. There was no follow up on those who did not return the grid. All Current Use properties need to adhere to the “Marlow Decision”.
- **Item B. 6 a & b – Appraisal Contract** - No contract has been submitted to the DRA.
- **Item C. 1 – Credits and Exemptions.** Still need some work in order to comply with applicable statutes and rules. Some Credits are missing PA 29 application and some Elderly Exemptions have not been reviewed.
- **Item C. 2 – Religious, Educational, and Charitable Exemption.** The A-9 and A-12 need to be submitted yearly. The Mason Congregational Church has not submitted their yearly A-9 form.

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.

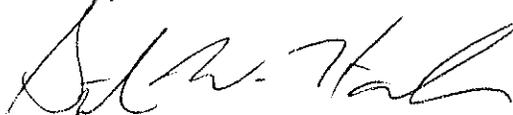
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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 2011.

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

Sincerely,



Stephan W. Hamilton, Director
Property Appraisal Division

cc: File