



State of New Hampshire Department of Revenue Administration

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PROPERTY APPRAISAL DIVISION
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June 1, 2010

Town of Bartlett
Board of Selectmen
56 Town Hall Road
Intervale, NH 03845

RE: 2009 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 some of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Item B.2 Assessments as of April 1, 2009. The town physically checks the building permit status yearly. Two properties had changes, no notation as to why or by whom. The employees and assessors working in town do not currently possess the proper certification by the Department of Revenue per RSA 21-J:14-f. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.3 Inventory Program. Other than reviewing building permits, the town does not have a revised inventory plan to assess changes on a property. Many properties have not been visited since early 1990's (17 or more years). Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4d Land Use Change Tax. Due to untimely discovery, eleven out of thirteen sampled in were billed \$0.00. The town should establish a procedure to identify when a land use change tax is needed. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.5a&b Assessing Contract for Services. The town does not comply with RSA 21-J:11 I. The town does not have a recent contract nor are the employees certified by the Department of Revenue. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item D.1 Accuracy of Data. Seven of the sampled properties had more than 5% error rate and eleven sampled properties has 5 discrepancies or greater. As mentioned above, the town has not visited some properties since early 1990's. The town should establish a revised plan to visit properties more frequently. Attached please find the Departments' worksheets indicating areas that should be addressed.

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.

I would like to take this opportunity to thank Lynn Jones for all the work she did to bring exemptions, credits and religious, charitable and educational files into compliance, and for assisting with information retrieval as well as working in an understanding and cooperative manner.

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 2014.

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

Sincerely,



Stephan W. Hamilton, Director
Property Appraisal Division

cc: File