



**State of New Hampshire  
Department of Revenue Administration**

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PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

David M. Cornell  
Assistant Director

May 5, 2011

Board of Selectmen  
Town of Brookfield  
267 Wentworth Road  
Brookfield, NH 03872

RE: 2010 Assessment Review - REVISED *SWT*

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 most recent 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.*

I apologize for reporting on April 1, 2011 that the town met all of the guidelines, after Craig re-reviewed the file, he found the town met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Current Use - ASB III, B.4.a-c: The current use files need to be reviewed and category maps requested for those properties missing current use maps. Also, the town should review the properties in tree farm category and in the stewardship program to confirm that they have not expired. If they have expired, the Town should request updated stewardship plans and tree farm inspection reports from each taxpayer. Attached please find the Departments' worksheets indicting 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.

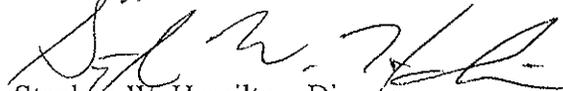
Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

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 2015.

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

Sincerely,



Stephan W. Hamilton, Director  
Property Appraisal Division

cc: File