State of New Hampshire
Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5950
www.nh.gov/revenue

Kevin A. Clougherty
Commissioner

Margaret L. Fulton
Assistant Commissioner

PROPERTY APPRAISAL DIVISION
Stephan W. Hamilton
Director

David M. Cornell
Assistant Director

May 18, 2012

City of Portsmouth
City Council
1 Junkins Avenue
Portsmouth, NH 03801

Re: 2011 Assessment Review

Honorable members of the Council

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified 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.

We are pleased to report that you have met all of the above guidelines as recommended by the Assessing Standards Board (ASB). Your attention to detail, thoroughness, periodic review, integrity and hard work are commendable. You stand out as an excellent example for other communities to follow.

Congratulations and thank you for a job well done!

I would like to take this opportunity to remind you that pursuant to RSA 75:8-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: Assessing Standards Board
File